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*Mrs. George Herbert-
George died in Oct of '61,*

Annual Report

... of the ...

Municipal Officers

... of the ...

TOWN OF

WALDO

MAINE

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W13AR,

1951-1952

MUNICIPAL YEAR

1951

YOUR TOWN

If you want to live in the kind of a town,
Like the kind of a town you like,
You needn't slip your clothes in a grip,
And go on a long, long hike.

You'll only find what you left behind,
For there's nothing that's really new
It's a knock at yourself when you knock your town,
It isn't the town, it's you.

Real towns are not made by men afraid
Lest somebody else gets ahead;
When everyone works and nobody shirks
You can raise a town from the dead.

And if you make your personal stake,
Your neighbor can make one too,
Your town will be what you want it to be;
It isn't your town — it's YOU.

Annual Report

- of the -

Municipal Officers

- of the -

Town of **WALDO, MAINE**



FOR THE MUNICIPAL YEAR

1951

THE KELLEY PRESS, BELFAST, MAINE

TOWN OFFICERS

Moderator

SIDNEY JOHNSON

Selectmen, Assessors, and Overseers of Poor

PLINNIE B. HUSTUS ADDISON W. PINETTE
CHARLES H. SMITH

Town Clerk and Treasurer

HAZEL PINETTE

Collector of Taxes

BERT McGRAY

Road Commissioner

PLINNIE B. HUSTUS

School Committee

FRANXCIS NEAL

ARLINE HUSTUS

HAZEL SMITH

Superintendent of Schools

ROLAND M. LEACH

Health Officer

BETTY MARTELL

Town of Waldo School District Trustees

F. RAY NEAL, Treas.

IVORY YOUNG, Vice-pres.

WILLIAM THOMPSON, Pres.

WARRANT

To Bert McGray, a Constable in the Town of Waldo, in the
County of Waldo, State of Maine,

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Waldo, in said County, qualified by law to vote in Town affairs, to meet at the Frederick Ritchie Grange Hall, in said Town, on ~~Monday~~ ^{Tuesday} ~~the~~ ^{Wednesday} tenth day of March, A. D. 1952, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To hear and act on the reports of all Town Officers for the municipal year 1951.
- Art. 3. To elect a Town Clerk for the municipal year of 1951.
- Art. 4. To see if the Town will vote to authorize the School Department to use the proceeds from the sale of the Whitcomb and Paul Schoolhouses (\$400.00) for grading around New School, to complete the Ventilators and enough to the Treasurer of the School District to cover their overdraft.
- Art. 6. To see what sum, if any, the Town will vote to raise and appropriate for Common Schools.
- Art. 7. To see what sum, if any, the Town will vote to raise and appropriate for High School tuition.
- Art. 8. To see what sum, if any, the Town will vote to raise and appropriate for School House Insurance.

- Art. 9. To see if the Town will vote to raise and appropriate the sum of \$60.00 for rent and maintenance of the office of the Superintendent of Schools.
- Art. 10. To see if the Town will vote to appropriate the sum of \$440.00 for salary and office expenses for the Superintendent of Schools.
- Art. 11. To see what sum, if any, the Town will vote to raise and appropriate for School Lunch Program.
- Art. 13. To see if the Town will vote to choose and accept a name for the New School.
- Art. 14. To elect Selectmen, Overseers of the Poor, Assessors of Taxes and Treasurer to serve the Town of Waldo for the municipal year of 1952.
- Art. 15. To determine the salaries of all Town Officers.
- Art. 16. To see if the Town will vote to pay for postage and supplies for all town officers, for the ensuing year.
- Art. 17. To see what per cent. on the dollar the Town will vote to pay to collect its taxes which are assessed in the year 1952.
- Art. 18. To see if the Town will vote to pay for Surety Bonds for the Treasurer and Tax Collector for the ensuing year.
- Art. 19. To choose a Tax Collector for the ensuing year.
- Art. 20. To choose a Constable for the ensuing year.

- Art. 21. To see how many Road Commissioners the Town will choose for the ensuing year.
- Art. 22. To choose one or more Road Commissioners for the ensuing year.
- Art. 23. To choose one member of the School Committee to serve for a period of three years.
- Art. 24. To choose all other necessary Town Officers for the ensuing year.
- Art. 25. To see what sum, if any, the Town will vote to raise and appropriate for the Support of the Poor.
- Art. 26. To see what sum, if any, the Town will vote to raise and appropriate for the Aid to Dependent Children.
- Art. 27. To see if the Town will vote to use \$600.00 of money acquired by Excise taxes, for maintenance of Town Roads and Bridges.
- Art. 28. To see what sum, if any, the Town will vote to raise and appropriate for the repair and upkeep of Town Roads and Bridges.
- Art. 29. To see what sum, if any, the Town will vote to raise and appropriate for the removal of snow and sanding ice.
- Art. 30. To see what sum of money the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under provision of Section 25 and 29, Chapter 20, R. S., 1944, as amended.

- Art. 31. To see what sum, if any, the Town will vote to raise and appropriate for Interest.
- Art. 32. To see if the Town will raise and appropriate \$25.00 for Public Health Nursing in the Town. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local services.
- Art. 33. To see what sum, if any, the Town will vote to raise and appropriate for Town Officers' salaries.
- Art. 34. To see what sum, if any, the Town will vote to raise and appropriate for Incidental Expenses.
- Art. 35. To see what sum, if any, the Town will vote to raise and appropriate for maintenance of Fire Department.
- Art. 36. To see what sum, if any, the Town will vote to raise and appropriate to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.
- Art. 37. To see whether or not the Town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.
- Art. 38. To see if the Town will authorize the Selectmen in behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes on such terms as they may deem advisable, and to execute quit claim deeds for such property.

TOWN OF WALDO

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- Art. 39. To see if the Town will authorize the Selectmen in behalf of the Town to sell and dispose of any property declared surplus on such terms as they may deem advisable and to execute quit claim deeds for such property.
- Art. 40. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the Town, such loan or loans to be paid during the current municipal year out of money raised during said current municipal year by taxation.
- Art. 41. To see if the Town will allow a discount of 2 per cent. on all taxes, except poll, paid on or before July 15, 1952.
- Art. 42. To see if the Town will vote to have the tax collector charge one-half of one per cent. per month or any part thereof on all unpaid taxes after October 1, 1952.
- Art. 43. To see what sum, if any, the Town will vote to raise and appropriate for Civil Defense.

The Selectmen hereby give notice that they will be in session at the above named hall and place of meeting on ~~Monday~~ ^{Wednesday}, the day of said meeting, for the purpose of correcting the list of voters, from 9:30 o'clock in the forenoon until the polls are closed.

Given under our hand this twenty-first day of February, A. D. 1952.

P. B. HUSTUS
A. W. PINETTE
CHAS. H. SMITH

Selectmen of Waldo

Attest:

Bert D. McGray
Constable of Waldo

**SUGGESTED APPROPRIATIONS
for 1952**

| | |
|--|-----------|
| Support of Poor..... | 400.00 |
| Aid to Dependent Children (3 cases) | 400.00 |
| Town Roads and Bridges (Use excise tax \$600.00)..... | 450.00 |
| Snow Removal..... | 800.00 |
| State Aid Construction..... | 600.00 |
| Common Schools..... | 4,200.00 |
| High School Tuition..... | 1,500.00 |
| School House Insurance..... | 486.00 |
| Supt's Salary and Expense..... | 425.00 |
| Supt's Office Maintenance..... | 60.00 |
| School Lunch Program..... | 100.00 |
| Public Health Nurse..... | 25.00 |
| Town Officers' Salaries..... | 1,200.00 |
| Incidental Expenses..... | 100.00 |
| Fire Dept. Maintenance..... | 100.00 |
| Interest on Loans..... | 25.00 |
| Maine Forest Service..... | — |
| Maine Publicity Bureau..... | — |
| <hr/> | |
| Total..... | 10,871.00 |
| Payment & Interest on New School... | 1,660.00 |
| <hr/> | |
| Total..... | 12,531.00 |

We respectfully submit for your consideration the above amounts needed to cover expenses of the Town of Waldo for municipal year 1952.

P. B. HUSTUS
A. W. PINETTE
CHAS. H. SMITH
Selectmen of Waldo

SELECTMEN'S REPORT

Valuation of Town April 1, 1951

| | | |
|---------------------------------------|--------------|------------|
| Real Estate, Resident..... | \$103,830.00 | |
| Real Estate, Non-Resident..... | 30,535.00 | |
| | | |
| Total Real Estate..... | | 134,365.00 |
| | | |
| Personal Estate, Resident..... | 32,391.00 | |
| Personal Estate, Non-Resident..... | 20,161.00 | |
| | | |
| Total Personal Estate..... | | 52,552.00 |
| | | |
| Total Valuation of Town..... | | 186,917.00 |
| | | |
| Valuation of Land..... | 71,745.00 | |
| Valuation of Buildings..... | 62,620.00 | |
| | | |
| Total Valuation Land & Buildings..... | | 134,365.00 |

LIST OF PERSONAL PROPERTY

| | | |
|---------------------------------------|-----------|-----------|
| 48 Horses..... | 2,350.00 | |
| 160 Cows..... | 14,020.00 | |
| 5 Heifers (over 2 yrs. not freshened) | 290.00 | |
| 11 Heifers (18 mos. to 2 yrs.) | 550.00 | |
| 1600 Domestic fowl (over 50 in No.) | 1,199.00 | |
| Chickens (1 da. to 16 wks. old) | 26,393.00 | |
| | | |
| Total Valuation of Taxable | | |
| Livestock and Poultry..... | | 44,802.00 |

EXEMPT LIVESTOCK AND POULTRY

| | | |
|--|----------|----------|
| 81 Cattle (18 mos. & younger) | 1,180.00 | |
| 18 (Goats to No. 35 and Kids)..... | 90.00 | |
| 12 (Sheep to No. of 35)..... | 60.00 | |
| 2 (Swine to No. of 10)..... | 10.00 | |
| 440 Poultry (to No. of 50)..... | 327.00 | |
| <hr/> | | |
| Total Value of Exempt Livestock & Poultry..... | | 1,667.00 |

OTHER PERSONAL PROPERTY

| | | |
|--|-----------|-----------|
| 1 Stock in Trade..... | 1,400.00 | |
| 1 Portable Mill..... | 275.00 | |
| 10M Logs..... | 300.00 | |
| 8 Gasoline Pumps..... | 450.00 | |
| 92 Radios..... | 965.00 | |
| 21 Tractors..... | 1,705.00 | |
| Machinery & Equipment..... | 2,655.00 | |
| Amount of taxable livestock and poultry brought forward..... | 44,802.00 | |
| <hr/> | | |
| Total Value of Personal Property..... | | 52,552.00 |

TOWN APPROPRIATIONS 1951

| | |
|--|----------|
| Town Officers' Salaries..... | 1,000.00 |
| Common Schools & High Sch. tuition | 6,400.00 |
| Schoolhouse Insurance..... | 35.00 |
| Supt. of Schools salary & office exp.... | 440.00 |
| Supt. of Sch. office rent & maintenance | 60.00 |
| Supt. of Sch. travel allowance..... | 62.00 |
| School Building Fund..... | 500.00 |
| School Lunch Program..... | 150.00 |
| Schoolhouse Repairs..... | 50.00 |
| Public Health Nurse..... | 25.00 |

TOWN OF WALDO

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| | | |
|---|--------|-----------|
| Incidental Expenses..... | 100.00 | |
| Fire Dept. Maintenance..... | 125.00 | |
| Civil Defense..... | 250.00 | |
| Support of Poor..... | 100.00 | |
| Aid to Dependent Children..... | 400.00 | |
| Town Roads and Bridges..... | 200.00 | |
| Town Roads and Bridges, \$800.00 from Excise Taxes | | |
| Removal of Snow & Sanding Ice | 400.00 | |
| Cutting Bushes..... | 100.00 | |
| State Aid Construction..... | 600.00 | |
| | | |
| Total Appropriation..... | | 10,997.00 |

ASSESSMENT OF TAX

| | | |
|--------------------------|-----------|-----------|
| Town Appropriation..... | | 10,997.00 |
| County Tax..... | | 934.25 |
| State Tax..... | | 1,342.10 |
| 83 Polls at \$3.00..... | 249.00 | |
| Overlay..... | | 433.67 |
| \$186,917.00 x .072..... | 13,458.02 | |
| | | |
| | 13,707.02 | 13,707.02 |

SUPPLEMENTARY TAX

| | | |
|----------------------------------|------|-----------|
| Richard Dobbins..... | 3.00 | |
| John McGray..... | 3.00 | |
| George Farrar..... | 3.00 | |
| Andrew Garnett..... | 3.00 | |
| Merle Brailey..... | 3.00 | |
| | | |
| Total..... | | 15.00 |
| | | |
| Total Charged to Collector | | 13,722.02 |

ROADS AND BRIDGES

| | | |
|---------------------------------------|--------|----------|
| Appropriation - Cutting Bushes..... | 100.00 | |
| Appropriation..... | 200.00 | |
| Excise Taxes..... | 800.00 | |
| | | <hr/> |
| Total Available..... | | 1,100.00 |
| Clair Gurney, labor, tractor & truck | 460.51 | |
| Frank Blood, labor..... | 46.88 | |
| Richard Trull, labor..... | 9.00 | |
| Ben. Wentworth, labor..... | 11.25 | |
| Everett Harding, labor..... | 13.13 | |
| Bancroft & Martin, culverts..... | 196.44 | |
| State Sand & Gravel, gravel..... | 75.90 | |
| Osborne Murphy, gravel..... | 10.80 | |
| Eben Whitcomb, gravel..... | .15 | |
| Ray Neal, gravel..... | 12.10 | |
| Special Resolve, gravel..... | 64.60 | |
| Town Road Improvement, gravel..... | 157.00 | |
| Hustus Garage, repairs on grader..... | 7.00 | |
| Hall Hardware, supplies..... | 19.32 | |
| Gerald Parks, lumber..... | 6.75 | |
| | | <hr/> |
| Total Expended..... | | 1,090.83 |
| | | <hr/> |
| Total Unexpended..... | | 9.17 |

STATE AID ACCOUNT

| | | |
|------------------------------|--------|----------|
| Appropriation..... | 600.00 | |
| Paid Treasurer of State..... | 600.00 | |
| Available from State..... | | 2,700.00 |
| 1950 Balance..... | | 612.15 |
| | | <hr/> |
| Total Available..... | | 3,312.15 |

TOWN OF WALDO

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| | | |
|--------------------------------------|----------|----------|
| Apply & cover tar 1.1 mi. Waldo Sta. | 1,765.91 | |
| Transferred to Town Road Imp. | 1,350.00 | |
| | | <hr/> |
| Expended by State..... | | 3,115.91 |
| | | <hr/> |
| Unexpended..... | | 196.24 |

SPECIAL RESOLVE

| | | |
|---------------------------|--------|-------|
| Apportioned by State..... | 598.71 | |
| Payrolls..... | 644.12 | |
| | | <hr/> |
| Overdraft..... | | 45.41 |

TOWN ROAD IMPROVEMENT

| | | |
|---------------------------|----------|-------|
| Apportioned by State..... | 2,041.29 | |
| Payrolls..... | 2,045.94 | |
| | | <hr/> |
| Overdraft..... | | 4.65 |

SNOW REMOVAL

| | | |
|--------------------------------|----------|----------|
| Appropriation..... | | 400.00 |
| 1950 Balance..... | | 847.85 |
| State Treasurer..... | | 1,275.75 |
| | | <hr/> |
| Total Available..... | | 2,523.60 |
| W. S. Edminster, 1950-51..... | 1,158.00 | |
| W. S. Edminster, 1951-52..... | 824.00 | |
| State Hgwy. Comm. 1950-51..... | 294.40 | |
| | | <hr/> |
| Total Expended..... | | 2,276.40 |
| | | <hr/> |
| Unexpended..... | | 247.20 |

ANNUAL REPORT

SNOW FENCE

| | |
|-------------------|--------|
| 1951 Balance..... | 200.00 |
| Unexpended..... | 200.00 |

CEMETERY MAINTENANCE

| | |
|---------------------------------------|-------|
| 1950 Balance..... | 80.51 |
| F. D. Jones, flags..... | 16.00 |
| Everett Clements, placing flags | 3.00 |
| | <hr/> |
| Total Expended..... | 19.00 |
| | <hr/> |
| Unexpended..... | 61.51 |

HEALTH NURSE

| | |
|---------------------------|-------|
| Appropriation..... | 25.00 |
| Paid State Treasurer..... | 25.00 |

INTEREST ON NOTES

| | |
|-------------------------------|-------|
| 1950 Balance..... | 25.00 |
| Paid First National Bank..... | 39.08 |
| | <hr/> |
| Overdraft..... | 14.08 |

AID TO DEPENDENT CHILDREN

| | |
|--|--------|
| 1950 Balance..... | 90.44 |
| Appropriation..... | 400.00 |
| | <hr/> |
| Total Available..... | 490.44 |
| Pd. State Treas. for cases 1, 2, & 3 | 447.48 |
| | <hr/> |
| Unexpended..... | 42.96 |

TOWN OF WALDO

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SUPPORT OF POOR

| | | |
|----------------------|--------|--------|
| Appropriation..... | 100.00 | |
| 1950 Balance..... | 205.65 | |
| | | |
| Total Available..... | | 305.65 |
| | | |
| Unexpended..... | | 305.65 |

FIRE DEPARTMENT

| | |
|--------------------------------|--------|
| Appropriation..... | 125.00 |
| Paid Waldo Vol. Fire Dept..... | 125.00 |

TRUST FUND

| | | |
|---|--------|--------|
| Bartlett Fund, Bal. Feb. 11, 1952 | 514.48 | |
| Interest..... | 5.15 | |
| | | |
| Balance..... | | 519.63 |

SCHOOL BUILDING CONSTRUCTION FUND

| | | |
|---|----------|----------|
| 1950 Balance..... | 2,150.00 | |
| Appropriation..... | 500.00 | |
| | | |
| Total..... | | 2,650.00 |
| Town Treasurer, turned over to Ray Neal, Treas. Waldo School Dist..... | 2,150.00 | |
| Paid Ray Neal, Treas..... | 500.00 | |
| | | |
| Waldo School Dist., Received..... | | 2,650.00 |

SURPLUS PROPERTY

| | | |
|------------------------------|--------|--------|
| Sale of Paul School..... | 200.00 | |
| Sale of Whitcomb School..... | 200.00 | |
| | | |
| Total Received..... | | 400.00 |

SCHOOLHOUSE INSURANCE

| | | |
|------------------------|-------|-------|
| 1950 Balance..... | 24.60 | |
| Appropriation..... | 35.00 | |
| | | |
| Total Available..... | | 59.60 |
| Paid Clark Agency..... | | 66.96 |
| | | |
| Overdraft..... | | 7.36 |

SCHOOL BUS

| | | |
|--------------------------------|----------|----------|
| 1951 Ford..... | | 3,917.88 |
| Note, First National Bank..... | 3,000.00 | |
| School Department..... | 917.88 | |
| | | |
| Total Cost of Bus..... | | 3,917.88 |

TOWN OFFICERS' SALARY

| | | |
|---------------------------------------|--------|----------|
| Appropriation..... | | 1,000.00 |
| Hazel Pinette, clerk..... | 22.00 | |
| Hazel Pinette, treasurer..... | 100.00 | |
| Hazel Pinette, excise collector..... | 34.50 | |
| Bert McGray, 1950 collector..... | 28.90 | |
| Bert McGray, 1951 collector..... | 274.34 | |
| Bert McGray, constable..... | 10.00 | |
| Plinnie Hustus, 1st selectman..... | 225.00 | |
| Addison Pinette, 2nd selectman | 75.00 | |
| Charles Smith, 3rd selectman..... | 75.00 | |
| Betty Martell, health officer..... | 10.00 | |
| Arline Hustus, school committee | 10.00 | |
| Hazel Smith, school committee..... | 10.00 | |
| Francis Neal, school committee | 10.00 | |
| Sidney Johnson, moderator..... | 6.00 | |
| Howard Johnson, ballot clerk..... | 6.00 | |
| Inez Ryder, ballot clerk..... | 6.00 | |

TOWN OF WALDO

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| | | |
|------------------------------------|------|--------|
| Charles Smith, ballot clerk..... | 6.00 | |
| Addison Pinette, ballot clerk..... | 6.00 | |
| Freeman Cross, ballot clerk..... | 6.00 | |
| Hazel Pinette, election clerk..... | 2.00 | |
| | | <hr/> |
| Total Expended..... | | 922.74 |
| | | <hr/> |
| Unexpended..... | | 77.26 |

INCIDENTALS

| | | |
|--|--------|--------|
| Appropriation..... | | 100.00 |
| Lien Costs, interest & discharge..... | | 108.33 |
| Treas. of State, bank tax..... | | 6.00 |
| Treas. of State, dog licenses..... | | 7.72 |
| Treas. of State, R. R. & Tel. tax | | .88 |
| Excise Tax..... | | 148.63 |
| | | <hr/> |
| Total Available..... | | 371.56 |
| Ammy Littlefield, overpayment on cost of liens..... | .50 | |
| U. S. Auto & Truck Guide..... | 6.00 | |
| Loring, Short & Harmon, supplies | 35.25 | |
| First Nat. Bank, service charge | 3.10 | |
| Kelley Press, town reports..... | 151.95 | |
| Kelley Press, collectors' supplies..... | 9.22 | |
| Field & Quimby, treas. & collector's Bond..... | 25.00 | |
| Maine Municipal Ass'n..... | 20.00 | |
| City Drug Store, clinic supplies | 7.32 | |
| Treas. of State, dog tax..... | 4.90 | |
| First Nat. Bank, box..... | 4.00 | |
| Treas. of State, water analysis | 3.35 | |
| Treas. of State, audit..... | 77.68 | |
| Chas. Smith, use of car..... | 10.00 | |

| | | |
|--------------------------------------|-------|--------|
| Bert McGray, liens and supplies..... | 13.32 | |
| Hazel Pinette, postage & liens..... | 17.68 | |
| | | <hr/> |
| Total Expended..... | | 445.38 |
| | | <hr/> |
| Overdraft..... | | 73.82 |

TEMPORARY LOAN

| | | |
|-------------------------------|----------|----------|
| First National Bank..... | 1,000.00 | |
| First National Bank..... | 2,000.00 | |
| | | <hr/> |
| Paid First National Bank..... | | 3,000.00 |

THREE YEAR LOAN

| | | |
|-------------------------------|----------|----------|
| First National Bank..... | 3,000.00 | |
| Paid First National Bank..... | 1,000.00 | |
| | | <hr/> |
| Unpaid..... | | 2,000.00 |

BERT McGRAY, 1950 COLLECTOR

| | | |
|------------------------|--------|----------|
| 1950 Unpaid Taxes..... | | 1,156.00 |
| Tax Liens..... | 509.05 | |
| Cash Receipts..... | 639.75 | |
| Abatements..... | 7.20 | |
| | | <hr/> |
| Total Collected..... | | 1,156.00 |

BERT McGRAY, 1951 COLLECTOR

| | | |
|----------------------------|-----------|-----------|
| Commitment..... | | 13,722.02 |
| Cash Receipts Feb. 11..... | 10,877.04 | |
| Abatements..... | 13.20 | |
| Discounts..... | 83.23 | |
| Unpaid Taxes..... | 2,748.55 | |
| | | <hr/> |
| Total..... | | 13,722.02 |

TOWN OF WALDO

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ABATEMENTS

| | |
|--|------|
| Alfred Seekins, error in assessment..... | 7.20 |
| David Hersom, paid in Brooks..... | 3.00 |
| Frank Conery, paid in Deer Isle..... | 3.00 |

| | | |
|------------|-------|--|
| Total..... | 13.20 | |
|------------|-------|--|

UNPAID TAXES

| | |
|-------------------------|--------|
| Merle Brailey..... | 36.00 |
| Norman Burpee..... | 3.00 |
| Lindon Buzzel..... | 7.32 |
| Philip Clements..... | 87.12 |
| Chester Cross..... | 140.40 |
| Edwin Cross..... | 131.76 |
| Dorothy Freeman..... | 10.20 |
| William Foster..... | 64.80 |
| Kenneth Flagg..... | 3.00 |
| Andrew Garnette..... | 16.42 |
| Alexander Gallant..... | 11.52 |
| Margie Hanson..... | 51.12 |
| Arthur Harvey..... | 10.20 |
| Leonard Harvey..... | 46.80 |
| George Harding..... | 1.80 |
| Everett Harding..... | 132.12 |
| Philip Henry..... | 18.12 |
| Jessie Harvey..... | 3.00 |
| Richard Jackson..... | 6.60 |
| Lloyd Harriman..... | 3.00 |
| Rodney Jackson..... | 57.28 |
| Howard Johnson..... | 178.78 |
| Virgil Littlefield..... | 137.52 |
| Raymond Moody..... | 72.00 |
| Augustus Norman..... | 25.20 |
| Donald Pierce..... | 12.24 |
| James Peavey..... | 3.00 |

| | |
|---------------------|--------|
| Bernard Place..... | 25.20 |
| Irving Poland..... | 16.24 |
| William Pugh..... | 39.72 |
| Waino Rostdet..... | 26.28 |
| Alfred Seekins..... | 22.32 |
| Robert Seekins..... | 3.00 |
| Tom Thompson..... | 7.20 |
| Richard Trull..... | 147.24 |
| Carl Whitcomb..... | 18.72 |
| Wilfred Young..... | 39.60 |
| Young Bros..... | 198.00 |
| Benjamin Young..... | 17.40 |

Non-Resident

| | |
|----------------------------|--------|
| Lawrence Burleigh..... | 21.60 |
| Leon Fish..... | 4.32 |
| Ina Haley..... | 14.40 |
| Mrs. John Littlefield..... | 28.80 |
| Harold Marden..... | 21.60 |
| Maplewood Poultry..... | 703.30 |
| Fred Merriam..... | 28.80 |
| Guy Marden..... | 43.20 |
| Fletcher Whitcomb..... | 10.80 |
| Wade & Hurd..... | 1.80 |
| Mildred Palmer..... | 45.79 |

| | |
|------------|----------|
| Total..... | 2,748.55 |
|------------|----------|

TAX LIENS PAID IN 1951

| | |
|------------------------|--------|
| Alexander Gallant..... | 4.45 |
| Faulkingham Est..... | 253.80 |
| Carl Whitcomb..... | 7.50 |
| William Pugh..... | 58.70 |
| Raymond Moody..... | 70.00 |
| William Savage..... | 64.20 |
| Hattie Haskell..... | 35.00 |

TOWN OF WALDO

21

| | |
|--------------------------|-------|
| Clarence Stephenson..... | 63.00 |
| Nancy Stevens..... | 1.85 |
| Burton Douglass..... | 34.00 |

| | |
|------------|--------|
| Total..... | 592.50 |
|------------|--------|

TAX LIENS HELD BY TOWN

| | |
|-------------------------------|-------|
| Arthur Ritchie..... | 33.30 |
| Leonard Harvey—46..... | 56.06 |
| Edward Nickerson—47..... | 68.00 |
| Leonard Harvey—47..... | 74.12 |
| Philip Clements—47..... | 74.80 |
| Mrs. John Littlefield—48..... | 11.10 |
| Philip Clements—48..... | 62.10 |
| Leonard Harvey—48..... | 81.40 |
| Philip Henry—48..... | 18.50 |
| Philip Clements—49..... | 77.00 |
| Leonard Harvey—49..... | 77.00 |
| Everett Harding—49..... | 21.00 |
| Everett Harding—49..... | 77.00 |
| Augustus Norman—49..... | 24.50 |
| Alfred Seekins—49..... | 17.50 |
| Harold Marden—49..... | 21.00 |
| Philip Clements—50..... | 77.00 |
| Leonard Harvey—50..... | 77.70 |
| Hattie Haskell—50..... | 35.00 |
| Philip Henry—50..... | 14.00 |
| Harold Marden—50..... | 21.00 |
| Augustus Norman—50..... | 24.50 |
| Vernon Place—50..... | 24.50 |
| Alfred Seekins—50..... | 10.70 |

| | |
|------------|----------|
| Total..... | 1,078.78 |
|------------|----------|

Respectfully submitted,

P. B. HUSTUS

A. W. PINETTE

CHAS. H. SMITH

Selectmen of Waldo

FINANCES OF TOWN, FEBRUARY 11, 1952

Assets

| | | |
|---|----------|-----------|
| Tax Liens held by Town..... | 1,078.78 | |
| Unpaid Taxes 1951..... | 2,748.55 | |
| Sale of Surplus Property..... | 400.00 | |
| Due from State, Snow Removal to Feb. 11, 1952..... | 500.00 | |
| School Bus, Less Dep..... | 3,600.00 | |
| Fire Equipment..... | 2,500.00 | |
| Cash on Hand..... | 645.41 | |
| | | |
| Total Assets..... | | 11,472.74 |

Liabilities

| | | |
|--|--------|-----------|
| Balance on snow removal unexpended | 247.20 | |
| Balance on snow fence unexpended | 200.00 | |
| Aid to Dep. Children, unexpended..... | 42.96 | |
| Support of Poor, unexpended | 305.65 | |
| Bal on School Fund, unexpended | 286.85 | |
| Printing town reports, estimate | 152.00 | |
| Teachers' retirement..... | 27.75 | |
| Teachers' withholding tax..... | 43.80 | |
| Schoolhouse insurance..... | 485.27 | |
| | | |
| Total Liabilities..... | | 1,791.48 |
| | | |
| * Assets more than liabilities | | 10,681.26 |

TREASURER'S REPORT

1951 - 1952

Received from:

| | |
|--|-----------|
| Cash on hand, Feb. 15, 1951..... | 2,733.24 |
| Bert McGray—1950 taxes..... | 639.75 |
| Bert McGray—1951 taxes..... | 10,877.04 |
| Town of Waldo—withholding taxes and pension..... | 445.15 |
| Hazel Pinette—excise taxes 1951-52.... | 948.63 |
| Vesta Conary, tuition for M. Rice, Jr. | 25.00 |
| Milton B. Hills, Whitcomb and Paul school houses..... | 400.00 |
| Everett Harding, quit claim deed fee.. | 4.00 |
| First National Bank—Loan for school bus..... | 3,000.00 |
| First National Bank—loan..... | 3,000.00 |

State Treasurer:

| | |
|--|----------|
| Snow Removal..... | 981.35 |
| Bank Stock Tax..... | 6.00 |
| Highway Dept.—Special Resolve.... | 598.71 |
| State school fund—less state tax | 1,889.99 |
| Town Road Improvement..... | 1,741.29 |
| Amy Littlefield—Burton Douglas tax lien and costs (1947)..... | 42.12 |
| Amy Littlefield—Hattie Haskell, tax lien and costs (1949)..... | 41.41 |
| Alexander Gallant—tax lien and costs (1950)..... | 8.28 |
| Ann Pepper Smith, John E. & Ralph G. Pepper Faulkingham heirs—tax liens & costs (1947-48-49-50)..... | 292.30 |
| Nancy Stevens—tax lien & costs, '48 | 4.89 |

| | | |
|---|-----------|-----------|
| Carl Whitcomb—tax lien & costs, '50 | 11.45 | |
| Belfast Loan & Bldg. Assn.—William Pugh tax lien & costs (1950)..... | 63.50 | |
| Clarence Stephenson—tax lien and costs (1949)..... | 76.06 | |
| Raymond & Gertrude Moody—tax lien & costs (1950)..... | 75.43 | |
| Milton B. Hills—Wm. Savage tax liens & costs (1948, 49, 50) | 81.39 | |
| | | <hr/> |
| | | 27,986.98 |
| Paid Out: | | |
| Treasurer's Warrants..... | 27,341.57 | |
| Cash on Hand..... | 645.41 | |
| | | <hr/> |
| | | 27,986.98 |

Respectfully submitted,

HAZEL PINETTE

Treasurer

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of the Town of Waldo I hereby submit my educational and financial report of the general school conditions in the Town of Waldo.

DIRECTORY

Superintendent's Secretary—Alma DeRosier..... 193.75

Superintending School Committee:

Mrs. Plinnie Hustus—Term Expires 1952

Mrs. Hazel Smith—Term Expires 1953

Mrs. Frances Neal—Term Expires 1954

SCHOOL REGISTRATION

| Grades | SP | 1 | 2 | 3 | 4 | 5 | 6 | 7 | Total |
|-----------------------|----|---|---|---|---|---|---|---|-------|
| New Elementary School | 6 | 6 | 6 | 5 | 3 | 5 | 6 | 7 | 44 |

FINANCIAL STATEMENT

Credits

| | |
|-------------------------|-----------|
| Unexpended Balance..... | 1,344.86 |
| Appropriation..... | 6,400.00 |
| State School Fund..... | 3,223.49 |
| Tuition..... | 25.00 |
| | <hr/> |
| | 10,993.35 |

Debits

| | |
|---------------------------|----------|
| Instruction..... | 3,414.97 |
| Fuel..... | 582.09 |
| Janitor and Cleaning..... | 40.00 |
| Conveyance..... | 4,169.07 |

ANNUAL REPORT

| | |
|----------------|----------|
| Tuition..... | 1,219.21 |
| Textbooks..... | 81.75 |
| Supplies..... | 1,157.91 |
| Lights..... | 41.60 |

 10,706.50

| | |
|--------------|--------|
| Balance..... | 286.85 |
|--------------|--------|

SCHOOL LUNCH

| | |
|--------------------|--------|
| Appropriation..... | 150.00 |
| Expended..... | 68.55 |

| | |
|--------------|-------|
| Balance..... | 81.45 |
|--------------|-------|

REPAIRS

| | |
|--------------------|-------|
| Appropriation..... | 50.00 |
| Overdraft..... | 3.37 |
| Expended..... | 7.00 |

 10.37

| | |
|-------------------------|-------|
| Unexpended Balance..... | 39.63 |
|-------------------------|-------|

SUPERINTENDENT

Credits

| | |
|--------------------|--------|
| Appropriation..... | 370.00 |
|--------------------|--------|

Debits

| | |
|------------------------------------|--------|
| Overdraft..... | 7.29 |
| Paid Roland M. Leach, salary | 357.72 |

 365.01

| | |
|--------------|------|
| Balance..... | 4.99 |
|--------------|------|

TOWN OF WALDO

27

Credits

| | |
|--------------------------------|--------|
| Office Expense..... | 25.00 |
| Office Rent & Maintenance..... | 60.00 |
| Travel..... | 107.00 |

192.00

Debits

| | |
|--------------------------------|--------|
| Paid Roland M. Leach: | |
| Office expense..... | 25.00 |
| Office rent & Maintenance..... | 60.00 |
| Travel..... | 103.67 |

188.67

Unexpended Balance..... 3.33

I submit for your consideration the budgets for 1951-52.

BUDGET

Debits

| | |
|---------------------------|----------|
| Instruction..... | 3,800.00 |
| Fuel..... | 600.00 |
| Janitor and Cleaning..... | 360.00 |
| Conveyance..... | 2,600.00 |
| Tuition..... | 1,800.00 |
| Books..... | 150.00 |
| Supplies..... | 225.00 |
| Light and Power..... | 150.00 |

9,685.00

Credits

| | |
|-------------------------|----------|
| Unexpended Balance..... | 286.85 |
| State School Fund..... | 3,245.00 |

3,531.85

| | |
|--------------------------------|----------|
| Necessary Appropriation..... | 6,153.15 |
| Recommended Appropriation..... | 6,200.00 |

School Lunch

| | | |
|--------------------------------|--------|--------|
| Expenses..... | 240.00 | |
| Unexpended Balance..... | 81.45 | |
| | | |
| Necessary Appropriation..... | | 158.55 |
| Recommended Appropriation..... | | 160.00 |

Insurance

| | |
|--------------------------------|--------|
| Recommended Appropriation..... | 735.27 |
|--------------------------------|--------|

Superintendent

| | | |
|--------------------------------|--------|--------|
| Salary..... | 357.72 | |
| Office Expense..... | 25.00 | |
| Travel Allowance..... | 41.67 | |
| Office Rent & Maintenance..... | 70.00 | |
| | | |
| | | 494.39 |

Credits

| | | |
|---|------|--------|
| Balance on travel..... | 3.33 | |
| Balance on Superintendent's salary | 4.99 | |
| | | |
| | | 8.52 |
| Necessary Appropriation..... | | 486.07 |

This school year is one to be well remembered by the pupils of Waldo. They moved into the new consolidated school building on January 7th. This new building is modern and designed to take care of the educational needs of the children of Waldo for many years to come. The Town is to be commended for taking this forward step in the cause of education.

Our Lunch Program is under the direction of Mrs. Elizabeth Trevains who is an excellent cook and manager. She is most conscious of the needs and tastes of the children. We all know the great benefits from this type of program.

Our new school bus with Mrs. Cross as driver has proved a wise and profitable investment. We are able to convey the pupils in greater comfort and safety. We have been able to pay from this year's funds nearly half the cost of the bus.

Our financial picture is still a healthy one. We have a sizeable balance which is due to cash expenditures and receiving more assistance from the State than we anticipated.

We were able to secure the services of Mrs. Doris Maillet of Swanville to teach the Primary Grades and be principal of the new building. We were pleased to have her return to Waldo after so many years. Our children are profiting by her experience and efficiency.

We have been able to continue our In-service training program for teachers. Mrs. Villa Quinn, one of the Elementary Supervisors from the State Department of Education, came to work in our Union in September. An all-day work conference for teachers was held in November under the leadership of Howard Bowen, Assistant Deputy Commissioner of Education, with Mrs. Villa Quinn and Miss Zelda Gordon, State Elementary Supervisors, and Philip Annis, Deputy Commissioner of Education in charge of Secondary Education.

At present we have five students attending Crosby High School in Belfast and one attending Morse Memorial High School in Brooks.

We are much encouraged by the organization of a PTA which we feel is going to aid greatly in developing a closer relationship between the home and the school.

I wish to express my appreciation to the Superintending School Committee, the teachers and municipal officers and the citizens of the Town of Waldo for their splendid cooperation and wholehearted support in continuing our educational program.

Respectfully submitted,

ROLAND M. LEACH
Superintendent

**REPORT OF THE BOARD OF TRUSTEES
SCHOOL DISTRICT FOR TOWN OF WALDO**

Cash Received

| | |
|--|-----------|
| Town of Waldo..... | 2,153.59 |
| First Nat. Bank of Belfast (note)..... | 1,000.00 |
| First Nat. Bank of Belfast (note)..... | 150.00 |
| Smith & Company (bond issue) | 15,000.00 |
| Accrued Interest..... | 36.25 |
| Ray Neal (cement)..... | 6.00 |
| Ivory Young (donation for paint) | 10.00 |
| Town of Waldo..... | 500.00 |

18,855.84

Cash Paid Out

| | |
|---|----------|
| Labor..... | 5,622.17 |
| First Nat. Bank of Belfast..... | 1,150.00 |
| Smith & Company..... | 136.55 |
| Interest..... | 234.33 |
| Treasurer's Surety Bond..... | 5.00 |
| Insurance..... | 263.40 |
| Lumber..... | 1,661.66 |
| Hardware, doors, windows, and build- ing material..... | 3,889.25 |
| Cement work..... | 900.90 |
| Roofing..... | 339.83 |
| Well Drilling..... | 669.00 |
| Heating System..... | 1,415.26 |
| Plumbing..... | 1,385.29 |
| Wiring..... | 199.90 |
| Supplies for School District..... | 5.10 |
| Freight and Express..... | 14.98 |
| Service Charges..... | 2.97 |
| Machine Hire..... | 626.37 |
| Central Maine Power Co..... | 4.88 |
| Robbins Bros. (oil)..... | 50.57 |

18,577.41

TOWN OF WALDO

31

| | |
|--------------------|-----------|
| Cash Received..... | 18,855.84 |
| Cash Paid Out..... | 18,577.41 |

 278.43
Bills to be Paid

| | |
|-----------------------------------|--------|
| New England Pipe & Supply Co..... | 73.13 |
| Standard Electric Co..... | 279.10 |
| Hall Hardware Co..... | 59.70 |
| Diamond Match Co..... | 29.90 |
| Milton B. Hills..... | 429.20 |
| Allan Mollison..... | 90.00 |

 961.03
Credit

| | |
|--|--------|
| New England Pipe & Supply..... | 156.73 |
| Milton B. Hills (5% discount) | 66.21 |
| Insurance Rebate (estimate)..... | 50.00 |
| Bank Balance..... | 278.43 |
| Due from Town of Waldo to pay In- terest that School District has paid Feb. 1, 1952..... | 225.00 |

 776.37

| | |
|-------------------------------------|--------|
| Material on hand (cash value) | 60.00 |
| Overdraft..... | 184.66 |

After careful consideration, the school planning committee presented the school requirements to the town. These recommendations were for a two-room consolidated school, to be placed on an approved location. The land was donated by Henry M. Stevens.

At the last town meeting the land was accepted by the town. The town also accepted the School District, which enabled the town to borrow \$15,000.00 in excess of its normal debt limit, for

the purpose of building a school. This was made possible by an act of the State Legislature which approved the enabling act presented by State Representative, Emery Dicky.

The members of the Board of Trustees for the School District for the Town of Waldo were appointed: Henry M. Stevens, Ivory H. Young, and F. Ray Neal, Jr. After the resignation of Henry M. Stevens, William P. Thompson was appointed to fill the unexpired term. The Officers of the Board of Trustees and the expiration of their terms are as follows: William P. Thompson, President, 1952; Ivory H. Young, Vice-president, 1953; and F. Ray Neal, Jr., Secretary-Treasurer, 1954.

Smith and Company of Waterville, Maine agreed to handle the bond issue at 3% interest on the unpaid balance. The interest to be paid in semi-annual payments on February 1 and August 1, and the principal to be paid in fifteen equal payments of \$1,000.00 on August 1.

The construction was started in July, and the school opened on December 31. The school construction will meet the State requirements after the completion of the ventilation system this spring at an estimated cost not to exceed \$100.00. The trustees feel that at some future date the town may be able to finance the covering of the cement floors with asphalt tile at an estimated cost of about \$500.00. The grading of the grounds, and the construction of the playgrounds and equipment will be undertaken this spring.

The school committee supplied the new seats and desks, and also the window shades. They also furnished part of the kitchen equipment. The use of the stove and refrigerator for the school lunch program was donated.

The Board of Trustees wish to thank the townspeople for their cooperation in this project. They also wish to especially

thank those who so generously gave of their time, labor and material, without which it would not have been possible to complete this town project.

Respectfully submitted,

WM. P. THOMPSON, President
IVORY YOUNG, Vice-president
F. RAY NEAL, Sec.-Treasurer

REPORT OF PUBLIC HEALTH NURSE**Town of Waldo**

The Public Health Nursing Program has been limited in its scope this year because it is only possible to give maximum service to a community where there is an active Health Committee to assist in planning and executing a Health program.

Through the efforts of your Local Health Officer, 3 Child Health Conferences have been held with a physician in attendance to give physical examinations, immunizations and vaccinations against communicable diseases. 20 infant and pre-school children have attended these Conferences.

Service has been given to the schools through consultation service with the teachers and School Superintendent.

21 Audiometer tests were done and 1 child was found to have defective hearing.

Available clinics to the community, sponsored by the Department of Health and Welfare, include Crippled Children, Pediatric, Speech, Hard-of-Hearing, Cardiac, Mental Hygiene, Diagnostic X-ray and cancer control.

“The foundation of positive health must be built in Childhood. Everything we do to assure children a healthy state in life improves the chances of health in maturity.” The Nation’s Health.

Your Public Health Nurse does appreciate the cooperation that has been given her by the Town Officials and School personnel. She is sure this same cooperation will be extended to her during the coming year and trusts that, through the organization of a Health Committee, she may have the pleasure of giving more service to you.

Respectfully submitted,

EMMA CREAMER

Public Health Nurse

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

September 10, 1951

Board of Selectmen
Waldo, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Waldo have been audited for the fiscal year ended February 15, 1951.

The examination was made by Auditor M. E. Libby in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exception as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

COMMENTS**Town of Waldo****February 15, 1950 to February 15, 1951**

An audit has been completed of the books and records of the Town of Waldo for the year ended February 15, 1951. The audit included an examination of the records kept by the Selectmen, Assessors, Treasurer, Tax Collector and Town Clerk.

It is believed that the accompanying balance sheet, together with supporting exhibits and schedules fairly present the financial position of the Town at February 15, 1951, and the result of its operations for the year then ended.

Scope of Audit

The systems of the various town offices were reviewed and the internal controls, accounting records and other supporting evidences were tested by methods and to the extent deemed appropriate.

Cash accounts were verified and receipts, disbursements and supporting data were examined. The records of the excise tax receipts were checked in detail.

Transactions affecting taxes receivable and tax liens were reviewed and verification made of unpaid accounts. Appropriation, revenue and expenditure records of the departmental accounts were examined. Trust and capital reserve fund transactions were reviewed. Surety bonds and insurance policies of the Town were examined and listed.

Assets

The cash balance of \$2,733.24, was reconciled with the balance on deposit February 15, 1951, as per bank statement furnished by the First National Bank of Belfast, Maine.

Current year taxes receivable amounted to \$1,156.00. There were no prior years' uncollected taxes at the close of the year. The detail of balances as shown by the records of the Tax Collector was in agreement with the control accounts in the Selectmen's ledger. A list of the unpaid accounts is on file in the State Department of Audit.

The 1949 unpaid real estate taxes were secured by recorded tax liens. At February 15, 1951 the unredeemed tax liens amounted to \$1,128.93 (Schedule A-1). Payments received during the year appeared to have been properly credited.

There was no change in the tax acquired property account for the year.

The capital reserve fund, created for school building construction, totaled \$2,150.00 and was on deposit in the First National Bank of Belfast, Maine. This fund was established from the proceeds of the sale of school buildings of \$500.00, 1949 appropriation of \$150.00, and 1950 appropriation of \$500.00 and a transfer from the general fund surplus of \$1,000.00.

Liabilities

Accounts payable at the year end totaled \$51.75 and are summarized as follows:

| | |
|--------------------------------|-------|
| State of Maine: | |
| Teachers' Pension deductions | 27.45 |
| Collector of Internal Revenue: | |
| Withholding Tax Deductions | 24.30 |
| | <hr/> |
| Total..... | 51.75 |

Reserves and Surplus

From the examination of the departmental accounts, it was determined that the net unexpended balances carried forward to the ensuing year totaled \$2,793.91.

The unappropriated surplus was decreased by \$797.36 for the year and totaled \$2,205.81 at the year end. The decrease is summarized as follows:

Decrease:

| | |
|---------------------------------|----------|
| Transfer to Cap. Res. Fund..... | 1,000.00 |
|---------------------------------|----------|

Increase:

| | |
|---|--------|
| Excess of Available Funds over Expenditures..... | 202.64 |
|---|--------|

| | |
|-------------------|--------|
| Net Decrease..... | 797.36 |
|-------------------|--------|

Revenues and Expenditures

A comparative statement of revenues and expenditures (Exhibit B) disclosed that for the 1950 year, revenues increased \$221.94 and expenditures increased \$1,017.38 as compared with those of the preceding year. The factors contributing to these differences were reviewed with no exceptions being noted. Following is a summary of the differences as compared with the 1949 year:

| Increased Revenues | | Increased Expenditures | |
|------------------------------|--------------|------------------------------|----------------|
| Excise Taxes | 247.81 | Education | 977.94 |
| State of Maine | 556.05 | Reserve Fund | 500.00 |
| | <hr/> 803.86 | | <hr/> 1,477.94 |
| Less—Other Accounts (Net) | 581.92 | Less—Other Accounts (Net) | 460.56 |
| | <hr/> 221.94 | | <hr/> 1,017.38 |
| Net Increase | | Net Increase | |

Overdrafts were noted in several accounts. The major overdraft occurred in the unimproved road account. Overdrafts and unexpended balances are summarized as follows:

| | |
|-----------------------------|--------|
| Unexpended Balances..... | 847.88 |
| Overdrafts..... | 645.24 |
| | <hr/> |
| Net Unexpended Balance..... | 202.64 |

The following opinion was rendered by the Department of Attorney General regarding overdrafts:

“The municipal officers are bound by the terms of the articles in the warrant calling the town meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting unless the statute expressly authorizes an expenditure in excess of the appropriation.”

The provisions of Chapter 84, Section 81, of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

Trust Funds

The trust fund principal totaled \$500.00 and the unexpended income amounted to \$14.48 at the year end and was represented by a time deposit in the First National Bank of Belfast.

Interest earned had been added to the passbook. No withdrawals were made for the year.

General

From an analysis of the Treasurer's receipts and deposits, it was determined that all monies deposited were in agreement with the total recorded receipts.

It was ascertained that all disbursements had been made by check and were supported by properly authorized warrants issued by the Selectmen.

Excise tax collections were verified by examination of the copies of the receipts retained by the Collector. The collections are summarized as follows:

| | |
|---------------------------------|----------------|
| 1950 Receipts, Nos. 42—152..... | 651.60 |
| 1951 Receipts, Nos. 1—51..... | 477.12 |
| Total..... | <hr/> 1,128.72 |

Surety bonds were furnished by the Maine Bonding and Casualty Company for the following officials:

| | |
|--------------------|----------|
| Treasurer..... | 3,000.00 |
| Tax Collector..... | 2,000.00 |

TOWN OF WALDO

41

EXHIBIT A

COMPARATIVE BALANCE SHEET

General Fund

ASSETS

| | February 15, 1951 | February 15, 1950 |
|-----------------------------------|-------------------|-------------------|
| Cash in Banks..... | 2,733.24 | 3,634.75 |
| Taxes Receivable..... | 1,156.00 | 1,304.35 |
| Tax Liens (Sch. A-1)..... | 1,128.93 | 681.05 |
| Tax Acquired Property..... | 33.30 | 33.30 |
| Capital Reserve Fund Time Deposit | 2,150.00 | |
| Total—General Fund..... | 7,201.47 | 5,653.45 |

LIABILITIES

| | | |
|--|-------|--------|
| Accounts Payable..... | 51.75 | 33.30 |
| Deferred Revenues: Proceeds from Sale of Schoolhouse..... | | 500.00 |

RESERVES

| | | |
|---|----------|----------|
| Capital Reserve Fund..... | 2,150.00 | 150.00 |
| Reserve for Authorized Expenditures (Ex. D) | 2,793.91 | 1,966.98 |

SURPLUS

| | | |
|-----------------------------|----------|----------|
| Unappropriated (Ex. C)..... | 2,205.81 | 3,003.17 |
| Total—General Fund..... | 7,201.47 | 5,653.45 |

Trust Funds

ASSETS

| | | |
|-------------------------------|--------|--------|
| Time Deposits (Sch. A-2)..... | 514.48 | 509.39 |
| Total—Trust Funds..... | 514.48 | 509.39 |

LIABILITIES

| | | |
|---------------------------------|--------|--------|
| Principal (Sch. A-2)..... | 500.00 | 500.00 |
| Unexpended Income (Sch. A-2)... | 14.48 | 9.39 |
| Total—Trust Fund..... | 514.48 | 509.39 |

EXHIBIT B

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES

Years Ended February 15, 1951, 1950 and 1949

| Revenues | 1951 | 1950 | 1949 |
|---|-----------|-----------|-----------|
| Tax Commitment..... | 13,154.11 | 13,731.01 | 12,898.90 |
| Supplemental Taxes..... | 22.50 | 52.00 | 18.00 |
| Excise Taxes..... | 1,128.72 | 880.91 | 760.50 |
| State of Maine..... | 5,037.49 | 4,481.44 | 6,438.87 |
| Tuition..... | 8.75 | 45.00 | |
| Tax Lien Costs..... | 21.52 | 39.34 | 46.13 |
| Refunds..... | 44.75 | | |
| Sale of Cemetery Lots..... | 50.00 | | |
| Miscellaneous..... | | 16.20 | 9.16 |
| Total Revenue..... | 19,467.84 | 19,245.90 | 20,196.24 |
| Add: Appropriated from Surplus..... | | | 373.50 |
| | | | 20,569.74 |
| Deduct: | | | |
| Revenue Applicable to Appropriation | | | |
| Carrying Balances..... | 826.93 | 321.76 | 309.93 |
| Transfer to Capital Reserve Fund..... | | 150.00 | |
| Total Deductions..... | 18,640.91 | 18,774.14 | 20,259.81 |
| Expenditures | | | |
| General Government..... | 1,425.70 | 1,421.56 | 1,395.76 |
| Protection..... | 125.00 | 263.93 | 541.16 |
| Health..... | 25.00 | 25.00 | 25.00 |
| Highways..... | 4,532.89 | 4,459.69 | 6,495.20 |
| Charities..... | 487.11 | 391.00 | 303.50 |
| Education..... | 8,991.79 | 8,013.85 | 8,081.04 |
| Cemeteries..... | 8.25 | 11.24 | 54.76 |
| Debt and Interest..... | | 565.00 | 610.33 |
| Special Assessments..... | 2,073.68 | 2,073.68 | 1,650.79 |
| Abatements and Discounts..... | 268.85 | 195.94 | 286.46 |
| Capital Reserve Fund..... | 500.00 | | |
| Total Expenditures..... | 18,438.27 | 17,420.89 | 19,444.00 |
| Excess of Available Funds over Exp. ... | 202.64 | 1,353.25 | 815.81 |

NOTICE TO TAXPAYERS

All Taxpayers should read the following requirements and comply with them.

Section 70, Chapter 13, Revised Statutes of Maine, 1930.

“Before making assessments, the assessors shall give notice in writing to the Inhabitants, by posting notifications in some public place in Town or shall notify them in such other way as the Town at its Annual Meeting directs, to make and bring in to them a true and perfect list of the polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice, does not bring in such lists, he is thereby barred of his rights to make application to the assessors as County Commissioners for any abatements of his taxes unless he offers such lists with his application and satisfies them that he was unable to offer it at the time appointed.

PLEASE READ - VERY IMPORTANT

Mrs. George Herbert
Merrill, Maine



Annual Report

—of the—

Municipal Officers

—of the—

Town of WALDO, MAINE



FOR THE MUNICIPAL YEAR

1952

TOWN OFFICERS

Moderator

SIDNEY JOHNSON

Selectmen, Assessors and Overseers of Poor

PLINNIE B. HUSTUS

FRANK WHEELER

CHARLES H. SMITH

Town Clerk and Treasurer

HAZEL PINETTE

Collector of Taxes

COLBY WHITCOMB

Road Commissioner

HOWARD JOHNSON

Health Officer

FRANK WHEELER

School Committee

BETTY MARTELL

HAZEL SMITH

FRANCIS NEAL

Superintendent of Schools

VANCE McNAUGHTON

Town of Waldo School District Trustees

F. RAY NEAL

IVORY YOUNG

WILLIAM THOMPSON

WARRANT

**To Colby Whitcomb, a Constable in the Town of Waldo,
in the County of Waldo, State of Maine,**

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Waldo, in said County, qualified by law to vote in Town affairs, to meet at the Silver Harvest Grange Hall, in said Town, on Monday, the ninth day of March, A. D. 1953, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

- Art. 1. To choose a Moderator to preside at said meeting.
- Art. 2. To hear and act on the reports of all Town Officers for the municipal year 1952.
- Art. 3. To elect a Town Clerk for the municipal year of 1952.
- Art. 4. To see what sum, if any, the Town will vote to raise and appropriate for Common Schools.
- Art. 5. To see what sum, if any, the Town will vote to raise and appropriate for High School tuition.
- Art. 6. To see what sum, if any, the Town will vote to raise and appropriate for School House Insurance.
- Art. 7. To see what sum, if any, the Town will vote to raise and appropriate for School House Repairs.
- Art. 8. To see if the Town will vote to raise and appropriate the sum of \$80.00 for rent and maintenance of the office of the Superintendent of Schools.

- Art. 9. To see if the Town will vote to appropriate the sum of \$435.00 for salary and office expenses for the Superintendent of Schools.
- Art. 10. To see what sum, if any, the Town will vote to raise and appropriate for School Lunch Program.
- Art. 11. To see what sum, if any, the Town will vote to raise and appropriate for the Trustees outstanding bills and incidental expenses for the coming year.
- Art. 12. To elect Selectmen, Overseers of the Poor, Assessors of Taxes and Treasurer to serve the Town of Waldo for the municipal year of 1953.
- Art. 13. To determine the salaries of all Town Officers.
- Art. 14. To see if the Town will vote to pay for postage and supplies for all town officers, for the ensuing year.
- Art. 15. To see what per cent. on the dollar the Town will vote to pay to collect its taxes which are assessed in the year 1953.
- Art. 16. To see if the Town will vote to pay for Surety Bonds for the Treasurer and Tax Collector for the ensuing year.
- Art. 17. To choose a Tax Collector for the ensuing year.
- Art. 18. To choose a Constable for the ensuing year.
- Art. 19. To see how many Road Commissioners the Town will choose for the ensuing year.
- Art. 20. To choose one or more Road Commissioners for the ensuing year.

- Art. 21. To choose one member of the School Committee to serve for a period of three years.
- Art. 22. To choose all other necessary Town Officers for the ensuing year.
- Art. 23. To see what sum, if any, the Town will vote to raise and appropriate for the Support of the Poor.
- Art. 24. To see what sum, if any, the Town will vote to raise and appropriate for the Aid to Dependent Children.
- Art. 25. To see if the Town will vote to use all money acquired by Excise taxes, for maintenance of Town Roads and Bridges.
- Art. 26. To see what sum, if any, the Town will vote to raise and appropriate for the removal of snow and sanding ice.
- Art. 27. To see what sum of money the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under provision of Section 25 and 29, Chapter 20, R. S., 1944, as amended.
- Art. 28. To see what sum, if any, the Town will vote to raise and appropriate for Interest.
- Art. 29. To see if the Town will raise and appropriate \$25.00 for Public Health Nursing in the Town. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local services.
- Art. 30. To see what sum, if any, the Town will vote to raise and appropriate for Town Officers' salaries.

- Art. 31. To see what sum, if any, the Town will vote to raise and appropriate for Incidental Expenses.
- Art. 32. To see what sum, if any, the Town will vote to raise and appropriate for maintenance of Fire Department.
- Art. 33. To see what sum, if any, the Town will vote to raise and appropriate to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.
- Art. 34. To see whether or not the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.
- Art. 35. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans, not exceeding in aggregate amount the sum of \$6,000.00 dollars, in anticipation of the receipt of taxes for the current municipal year, the proceeds of said loans to be used for necessary town expense, and to execute and deliver in the name of the town its note or notes therefor, said loan or loans to be paid during the municipal year out of money raised by taxes during such current year.
- Art. 36. To see if the Town will authorize the Selectmen in behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes on such terms as they may deem advisable, and to execute quit claim deeds for such property.

TOWN OF WALDO

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- Art. 37. To see if the Town will allow a discount of 2 per cent. on all taxes, except poll, paid on or before July 15, 1953.
- Art. 38. To see what sum, if any, the Town will vote to raise and appropriate for Civil Defense.
- Art. 39. To see what sum, if any, the Town will vote to raise and appropriate for Cemetery Maintenance.

The Selectmen hereby give notice that they will be in session at the above named hall and place of meeting on Monday, the day of said meeting, for the purpose of correcting the list of voters, from 9:30 o'clock in the forenoon until the polls are closed.

Given under our hand this seventeenth day of February,
A. D. 1953.

P. B. HUSTUS
FRANK WHEELER
CHAS. H. SMITH

Attest: Selectmen of Waldo

Colby Whitcomb

Constable of Waldo

SUGGESTED APPROPRIATIONS for 1953

| | |
|--|-----------|
| Common Schools..... | 6,800.00 |
| High School Tuition..... | 2,400.00 |
| Schoolhouse Insurance..... | 215.00 |
| Schoolhouse Repairs..... | 200.00 |
| Superintendent's Office Maintenance..... | 80.00 |
| Sup't.'s Salary & Office Expense..... | 435.00 |
| School Lunch Program..... | 280.00 |
| School District Bills & Expense..... | 420.00 |
| Support of Poor..... | 350.00 |
| Aid to Dependent Children..... | 250.00 |
| Town Roads & Bridges—Use Excise Taxes..... | |
| Snow Removal..... | 700.00 |
| State Aid Construction..... | 600.00 |
| Interest on Loans..... | 50.00 |
| Public Health Nurse..... | 25.00 |
| Town Officers' Salaries..... | 1,000.00 |
| Incidental Expenses..... | 500.00 |
| Fire Dept. Maintenance..... | 75.00 |
| Cemetery Maintenance..... | 25.00 |
| Maine Forest Service..... | — |
| Maine Publicity Bureau..... | — |
| <hr/> | |
| Total..... | 14,405.00 |
| Payment & Interest on New School.... | 1,405.00 |
| <hr/> | |
| Total..... | 15,810.00 |

We respectfully submit for your consideration the above amounts needed to cover expenses of the Town of Waldo for municipal year 1953.

P. B. HUSTUS
FRANK WHEELER
CHARLES H. SMITH
Selectmen of Waldo

TOWN OF WALDO

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SELECTMEN'S REPORT

Valuation of Town, April 1, 1952

| | | |
|---------------------------------------|--------------|------------|
| Real Estate, Resident..... | \$100,250.00 | |
| Real Estate, Non-resident..... | 32,025.00 | |
| | <hr/> | |
| Total Real Estate..... | | 132,275.00 |
| Personal Estate, Resident..... | 30,163.00 | |
| Personal Estate Non-resident..... | 20,530.00 | |
| | <hr/> | |
| Total Personal Estate..... | | 50,693.00 |
| | | <hr/> |
| Total Valuation of Town..... | | 182,968.00 |
| Valuation of Land..... | 69,545.00 | |
| Valuation of Buildings..... | 62,730.00 | |
| | <hr/> | |
| Total Valuation Land & Buildings..... | | 132,275.00 |

LIST OF PERSONAL PROPERTY

| | | |
|--|-----------|-----------|
| 34 Horses..... | 2,200.00 | |
| 2 Steers..... | 150.00 | |
| 169 Cows..... | 14,650.00 | |
| 33 Heifers (over 2 yrs. not freshened) | 1,940.00 | |
| 30 Heifers (18 mos. to 2 yrs.)..... | 1,550.00 | |
| 78460 Domestic Fowl..... | 22,423.00 | |
| Total Valuation of Taxable | | |
| | <hr/> | |
| Livestock and Poultry..... | | 42,913.00 |

EXEMPT LIVESTOCK AND POULTRY

| | | |
|---|----------|----------|
| 92 Cattle (18 mos. and younger) | 1,735.00 | |
| 28 Sheep (to No. of 35)..... | 140.00 | |
| 12 Goats (to No. of 35 and kinds) | 60.00 | |
| 8 Swine (to No. of 10)..... | 40.00 | |
| 293 Poultry (to No. of 50)..... | 205.00 | |
| <hr/> | | |
| Total Value of Exempt Livestock and Poultry..... | | 2,180.00 |

OTHER PERSONAL PROPERTY

| | | |
|----------------------------------|----------|----------|
| 1 Stock in Trade..... | 1,600.00 | |
| 1 Portable Mill..... | 75.00 | |
| 10 Gasoline Pumps..... | 575.00 | |
| 95 Radios..... | 985.00 | |
| 20 Tractors..... | 2,150.00 | |
| Machinery and Equipment..... | 2,145.00 | |
| Other Property..... | 250.00 | |
| <hr/> | | |
| Total Value of Personal Property | | 7,780.00 |

TOWN APPROPRIATIONS 1952

| | | |
|--|----------|--|
| Town Officers' Salaries..... | 1,200.00 | |
| Common Schools..... | 4,200.00 | |
| High School Tuition..... | 1,500.00 | |
| Schoolhouse Insurance..... | 486.00 | |
| Rent & Main.—Office Supt. School | 60.00 | |
| Salary & office exp. Supt. School..... | 425.00 | |
| School Lunch Program..... | 160.00 | |
| Support of Poor..... | 400.00 | |
| Aid to Dependent Children..... | 400.00 | |
| Removal of Snow and Sanding Ice..... | 800.00 | |
| Town Roads and Bridges..... | | |
| (Use excise tax \$600.00) | 450.00 | |

TOWN OF WALDO

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| | | |
|-----------------------------|-----------|-----------|
| State Aid Construction..... | 600.00 | |
| Interest..... | 25.00 | |
| Public Health Nurse..... | 25.00 | |
| Incidental Expenses..... | 100.00 | |
| Fire Dept. Maintenance..... | 100.00 | |
| | | |
| Total Appropriation..... | | 10,931.00 |
| Assessment of Tax: | | |
| Town Appropriation..... | | 10,931.00 |
| County Tax..... | | 925.00 |
| State Tax..... | | 1,342.10 |
| School District..... | | 1,660.00 |
| 80 Folls at \$3.00..... | 240.00 | |
| Overlay..... | | 263.63 |
| \$182,968.00 x .074..... | 13,539.63 | |
| | | |
| | | 15,121.73 |
| Less State Tax..... | | 1,342.10 |
| | | |
| | 13,779.63 | 13,779.63 |

SUPPLEMENTARY TAX

| | | |
|----------------------------------|-------|-----------|
| Durwood McIntire..... | 22.00 | |
| Gerald Hartshorn..... | 3.00 | |
| Richard Dobbins..... | 3.00 | |
| Homar Reynolds, Jr..... | 3.00 | |
| Howard Hofbauer..... | 3.00 | |
| Russell G. Reynolds..... | 3.00 | |
| Paul Dinsmore..... | 3.00 | |
| Elwin Seekins..... | 3.00 | |
| Waino Rostedt..... | 3.00 | |
| | | |
| Total..... | | 46.20 |
| | | |
| Total Charged to Collector | | 13,825.83 |

TOWN ROADS & BRIDGES

Receipts

| | |
|-----------------------------------|--------|
| Appropriation..... | 450.00 |
| Voted to use from Excise Tax..... | 600.00 |
| Public Utilities..... | 15.86 |

 1,065.86
Expenditures

| | |
|-----------------------|--------|
| Labor and Trucks..... | 579.01 |
| Culverts..... | 117.88 |
| Gravel..... | 92.70 |
| Land Damage..... | 50.00 |

 839.59

 Unexpended Balance..... 266.27

SNOW REMOVAL

Receipts

| | |
|----------------------|----------|
| 1951 Balance..... | 247.20 |
| Appropriation..... | 800.00 |
| State Treasurer..... | 1,409.00 |

 2,456.20
Expenditures

| | |
|-------------------------------------|----------|
| Plowing and Sanding Bal. 1951..... | 1,236.00 |
| Plowing and Sanding 1952..... | 576.80 |
| Town share paid to State Treas..... | 294.40 |

 2,107.20

 Unexpended Balance..... 349.00

TOWN OF WALDO

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SNOW FENCE

| | |
|-------------------------|--------|
| Unexpended Balance..... | 200.00 |
|-------------------------|--------|

STATE AID ROAD CONSTRUCTION

Receipt

| | |
|---------------------|--------|
| Appropriation | 600.00 |
|---------------------|--------|

Expenditures

| | |
|---------------------------|--------|
| Paid State Treasurer..... | 300.00 |
|---------------------------|--------|

| | |
|-------------------------|--------|
| Unexpended Balance..... | 300.00 |
|-------------------------|--------|

TOWN ROAD IMPROVEMENT

Receipt

| | |
|----------------------|----------|
| State Treasurer..... | 2,031.66 |
|----------------------|----------|

Expenditures

| | |
|------------------------------------|----------|
| Labor and trucks on Gay Holmes Rd. | 2,031.66 |
|------------------------------------|----------|

AID TO DEPENDENT CHILDREN

| | |
|--------------------|-------|
| Balance 1951 | 42.96 |
|--------------------|-------|

| | |
|---------------------|--------|
| Appropriation | 400.00 |
|---------------------|--------|

442.96

Expenditures

| | |
|---------------------------------------|--------|
| Paid Treas. of State for 2 cases..... | 238.14 |
|---------------------------------------|--------|

| | |
|-------------------------|--------|
| Unexpended Balance..... | 204.82 |
|-------------------------|--------|

ANNUAL REPORT

SUPPORT OF POOR

| | | |
|--------------------|--------|--------|
| Balance 1951..... | 305.65 | |
| Appropriation..... | 400.00 | |
| | <hr/> | 705.65 |

Expenditures

| | | |
|--------------------------------------|--------|-------|
| Paid for medical care (3 cases)..... | 623.55 | |
| | <hr/> | |
| Unexpended Balance..... | | 82.10 |

CEMETERY MAINTENANCE

| | | |
|-------------------|-------|-------|
| Balance 1951..... | 61.51 | |
| Sale of Lots..... | 37.00 | |
| | <hr/> | 98.51 |

Expenditures

| | | |
|-------------------------|-------|-------|
| Flags and Labor..... | 66.27 | |
| | <hr/> | |
| Unexpended Balance..... | | 32.24 |

HEALTH NURSE

| | | |
|---------------------------|-------|--|
| Appropriation..... | 25.00 | |
| Paid State Treasurer..... | 25.00 | |

INTEREST ON NOTES

| | | |
|-------------------------------|-------|-------|
| Appropriation..... | 25 00 | |
| Paid First National Bank..... | 67.50 | |
| | <hr/> | |
| Overdraft..... | | 42.50 |

TEMPORARY LOAN

| | | |
|-------------------------------|----------|--|
| First National Bank..... | 3,000.00 | |
| Paid First National Bank..... | 3,000.00 | |

TOWN OF WALDO

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THREE YEAR LOAN

| | | |
|--|----------|----------|
| Balance Jan. 1, 1952 (school bus)..... | 2,000.00 | |
| Paid First National Bank..... | 1,000.00 | |
| | <hr/> | |
| Unpaid..... | | 1,000.00 |

TOWN OF WALDO SCHOOL DISTRICT

| | | |
|-------------------------------------|----------|----------|
| Appropriation..... | 1,660.00 | |
| Sale of stove and bell..... | 55.00 | |
| | <hr/> | |
| | | 1,715.00 |
| Paid Treas. of School District..... | | 1,715.00 |

FIRE DEPARTMENT

| | | |
|--------------------------------|--------|--|
| Appropriation..... | 100.00 | |
| Paid Treas. of Department..... | 100.00 | |

FOREST FIRE

| | | |
|-------------------------|--------|--------|
| State Treasurer..... | 163.25 | |
| Paid Fire Fighters..... | 326.50 | |
| | <hr/> | |
| Overdraft..... | | 163.25 |

CIVIL DEFENSE

| | |
|-------------------------|--------|
| Unexpended Balance..... | 250.00 |
|-------------------------|--------|

BARTLETT TRUST FUND

| | | |
|----------------------------------|--------|--------|
| Balance..... | 519.63 | |
| Interest..... | 5.20 | |
| | <hr/> | |
| | | 524.83 |
| Paid by First National Bank..... | | 4.59 |
| | | <hr/> |
| Balance..... | | 520.24 |

INCIDENTALS

Receipts

| | |
|---|--------|
| Appropriation..... | 100.00 |
| Excise Tax..... | 511.86 |
| Receipts from: State Treasurer, Lien costs, Interest and discharge..... | 104.20 |

 716.06
Expenditures

| | |
|--|--------|
| Postage, supplies, audit, printing reports and misc. expenses..... | 588.49 |
|--|--------|

 Unexpended Balance..... 127.57

TOWN OFFICERS' SALARIES

Receipts

| | |
|--------------------|----------|
| Appropriation..... | 1,200.00 |
|--------------------|----------|

Expenditures

| | |
|---------------------------------------|--------|
| Hazel Pinette, excise collector..... | 14.50 |
| Colby Whitcomb, collector..... | 309.53 |
| Hazel Pinette, clerk..... | 22.00 |
| Hazel Pinette, treasurer..... | 100.00 |
| Colby Whitcomb, excise collector..... | 24.25 |
| Colby Whitcomb, constable..... | 10.00 |
| Plinnie Hustus, 1st selectman..... | 225.00 |
| Frank Wheeler, 2nd selectman..... | 75.00 |
| Charles Smith, 3rd selectman..... | 75.00 |
| Frank Wheeler, health officer..... | 10.00 |
| Hazel Smith, school committee..... | 10.00 |
| Francis Neal, school committee..... | 10.00 |
| Betty Martell, school committee..... | 10.00 |
| Sidney Johnson, moderator..... | 6.00 |
| Sidney Johnson, ballot clerk..... | 12.00 |
| Helen Gurney, ballot clerk..... | 18.00 |

TOWN OF WALDO

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| | | |
|------------------------------------|-------|----------|
| Ada Webster, ballot clerk..... | 6.00 | |
| Albert Whitcomb, ballot clerk..... | 12.00 | |
| Inez Ryder, ballot clerk..... | 6.00 | |
| Charles Smith, ballot clerk..... | 18.00 | |
| Frank Wheeler, ballot clerk..... | 18.00 | |
| Hazel Pinette, election clerk..... | 6.00 | |
| Bert McGray, 1951 collector..... | 68.71 | |
| | | <hr/> |
| Total | | 1,065.99 |
| | | <hr/> |
| Unexpended Balance..... | | 134.01 |

BERT McGRAY, 1951 COLLECTOR

| | | |
|------------------------|----------|----------|
| 1951 Unpaid Taxes..... | | 2,755.65 |
| Tax Liens..... | 771.92 | |
| Cash Receipts..... | 1,960.26 | |
| Overpayment 1951..... | 11.47 | |
| Abatements..... | 12.00 | |
| | | <hr/> |
| Total Collected..... | | 2,755.65 |

ABATEMENTS 1951

| | | |
|--|------|-------|
| Norman Burpee, paid in Brooks..... | 3.00 | |
| Kenneth Flagg, paid in Belfast..... | 3.00 | |
| Waino Rostedt, paid in Virginia..... | 3.00 | |
| Robert Seekins, paid out of State..... | 3.00 | |
| | | <hr/> |
| Total | | 12.00 |

COLBY WHITCOMB 1952 COLLECTOR

| | | |
|---------------------------------|-----------|-----------|
| Commitment | | 13,825.83 |
| Cash Receipts Feb. 5, 1953..... | 12,298.03 | |
| Discounts | 83.24 | |
| Unpaid Taxes | 1,444.56 | |
| | | <hr/> |
| Total | | 13,825 83 |

UNPAID TAXES

| | |
|-------------------------|--------|
| Philip Clements..... | 14.06 |
| Chester Cross..... | 196.10 |
| Freeman Cross..... | 56.24 |
| Wendell Glidden..... | 30.34 |
| Andrew Garnette..... | 13.32 |
| Alexander Gallant..... | 11.84 |
| Arthur Harvey..... | 11.14 |
| George Harding..... | 1.85 |
| Everett Harding..... | 32.23 |
| Philip Henry..... | 15.54 |
| Winifred Harriman..... | 18.50 |
| Lloyd Harriman..... | 3.74 |
| Rodney Jackson..... | 83.66 |
| Virgil Littlefield..... | 133.94 |
| Raymond Moody..... | 74.00 |
| Donald Pearse..... | 74.74 |
| Wm. Pugh..... | 34.74 |
| Irving Poland..... | 103.23 |
| Waino Rostedt..... | 34.34 |
| Alfred Seekins..... | 26.64 |
| Richard Trull..... | 171.67 |
| Carl Whitcomb..... | 26.64 |
| Guy Reynolds..... | 51.80 |
| Ben. Young..... | 17.80 |
| Augustus Norman..... | 18.50 |
| Ed. Nickerson..... | 59.20 |

Non-Residents

| | |
|----------------------------|-------|
| Frank Bailey..... | 60.68 |
| Mrs. John Littlefield..... | 29.60 |
| Harold Marden..... | 22.20 |
| Fred Merriam..... | 16.28 |

| | |
|------------|----------|
| Total..... | 1,444.56 |
|------------|----------|

TOWN OF WALDO

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TAX LIENS PAID IN 1952

| | | |
|-----------------------|--------|--------|
| Wm. Foster..... | 52.04 | |
| Waino Rostedt..... | 23.28 | |
| Durwood McIntire..... | 14.40 | |
| Fred Merriam..... | 28.80 | |
| Edwin Cross..... | 90.00 | |
| Everett Harding..... | 198.80 | |
| Harold Marden..... | 42.00 | |
| Amy Littlefield..... | 46.10 | |
| Vernon Place..... | 24.50 | |
| Philip Henry..... | 18.50 | |
| Leonard Harvey..... | 35.00 | |
| | | <hr/> |
| Total..... | | 573.42 |

TAX LIENS HELD BY TOWN

| | | |
|----------------------------|--------|--------|
| Richard Trull—51..... | 61.20 | |
| Leonard Harvey—51..... | 46.80 | |
| Philip Clements—51..... | 79.20 | |
| Lawrence Burleigh—51..... | 21.60 | |
| Chester Cross—51..... | 45.00 | |
| Arthur Harvey—51..... | 7.20 | |
| Amy Littlefield—51..... | 28.80 | |
| Virgil Littlefield—51..... | 129.60 | |
| Augustus Norman—51..... | 25.20 | |
| Alfred Seekins—51..... | 18.00 | |
| Philip Clements—50..... | 77.00 | |
| Leonard Harvey—50..... | 77.70 | |
| Philip Henry—50..... | 14.00 | |
| Alfred Seekins—50..... | 10.70 | |
| Augustus Norman—50..... | 24.50 | |
| | | <hr/> |
| Total..... | | 666.50 |

TAX ACQUIRED PROPERTY

| | |
|---------------------------------------|--------|
| Philip Clements..... | 213.90 |
| Leonard Harvey..... | 253.58 |
| Augustus Norman..... | 24.50 |
| Alfred Seekins..... | 17.50 |
| Ed. Nickerson..... | 68.00 |
| Arthur Ritchie (Alfred Seekins) | 33.30 |

| | |
|------------|--------|
| Total..... | 610.78 |
|------------|--------|

TOWN OWN PROPERTY

1951 Ford Bus
Van Poland Memorial School
Whitcomb School
Paul School
1942 Ford Truck and Pumper
Adding Machine
Typewriter

Respectfully submitted,

P. B. HUSTUS
FRANK WHEELER
CHARLES H. SMITH

Selectmen of Waldo

TOWN OF WALDO

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FINANCES OF TOWN FEBRUARY 5, 1953

Assets

| | | |
|--|----------|----------|
| Tax Liens held by town..... | 666.50 | |
| Tax Acquired Property..... | 610.78 | |
| School Bus, less depreciation..... | 3,000.00 | |
| Fire Equipment..... | 2,500.00 | |
| Unpaid 1952 Taxes..... | 1,444.56 | |
| Due from State, Snow Removal to February 5, 1953..... | 500.00 | |
| Cash on Hand..... | 1,233.92 | |
| | <hr/> | |
| Total Assets..... | | 9,955.76 |

Liabilities

| | | |
|---------------------------------------|--------|----------|
| Balance on Snow Removal unexp. | 349.00 | |
| Balance on Snow Fence unexpended | 200.00 | |
| Civil Defense, unexpended..... | 250.00 | |
| Aid to Dep. Children, unexpended..... | 204.82 | |
| Support of Poor, unexpended..... | 82.10 | |
| Printing town report, estimate..... | 130.00 | |
| Teachers' Retirement..... | 23.55 | |
| Teachers' Withholding Tax..... | 63.00 | |
| Schoolhouse Insurance..... | 237.50 | |
| Common Schools—overdraft..... | 547.75 | |
| | <hr/> | |
| Total Liabilities..... | | 2,087.72 |
| | | <hr/> |
| Assets more than Liabilities..... | | 7,868.04 |

COMMENTS

Your officers are very pleased to be able to show a fairly well balanced condition of the Town accounts at the close of the fiscal year 1952. Despite the unforeseen increases in operating costs throughout the year. Due mainly to increased school enrollment and also the large number of tuition students as well as the increased cost of tuition both at Brooks and Belfast.

In order that we may meet our obligations in the coming year and carry on all present programs, it will be necessary to increase our budget approximately \$3000.00 over last year.

I will take this opportunity to thank all the other officers for their fine cooperation and show my appreciation of the manner in which their tasks have been performed.

Respectfully,

P. B. HUSTUS

Chairman Board of Selectmen

TREASURER'S REPORT
1952 - 1953

Received from:

| | |
|--|-----------|
| Cash on Hand, Feb. 12, 1952..... | 645.41 |
| Bert McGray—1951 taxes..... | 1,960.26 |
| Colby Whitcomb—1952 taxes..... | 12,298.03 |
| Hazel Pinette—excise taxes 1952 | 422.60 |
| Colby Whitcomb—excise taxes '52-'53 | 689.26 |
| Town of Waldo—withholding taxes and pension..... | 675.26 |
| Waldo Vol. Fire Dept.—lease of equip. 1951-52..... | 2.00 |
| First National Bank—loan..... | 3,000.00 |
| The Clark Agency—credit on school- house Insurance..... | 25.09 |
| Mrs. Adelaide Griffin—Paul cem. lot | 2.00 |
| Don Gurney—Paul cemetery lot | 25.00 |
| Mr. & Mrs. John Bonney—Paul c. lot | 2.00 |
| Everett Harding—Paul cem. lot..... | 2.00 |
| Mr. & Mrs. Lloyd Harriman—Paul cemetery lot..... | 2.00 |
| George Harding—Paul cem. lots (2) | 4.00 |
| Paris Mfg. Co —credit on school desks and chairs..... | 3.00 |
| Wm. Thompson—schoolhouse stove and bell..... | 55.00 |
| C. M. P. Co.—rights and easements on L. Harvey Est..... | 35.00 |
| Mrs. Linden Buzzell—Dr. Temple's bill..... | 6.00 |

State Treasurer:

| | |
|---------------------------------|----------|
| Snow Removal..... | 1,114.60 |
| Bank Stock Tax..... | 6.00 |
| Town Road Improvement Fund..... | 1,731.66 |

| | | |
|--|-----------|-----------|
| Forest Fire Reimbursement..... | 163.25 | |
| School Maintenance..... | 3,245.00 | |
| R. R. & Tel. tax and dog tax refund.... | 7.09 | |
| Waldo Station Crossing (labor)..... | 15.86 | |
| Edward Rajaniemi—Philip Henry tax lien and cost..... | 24.35 | |
| Harold Marden—tax lien & costs '50..... | 25.76 | |
| Amy Littlefield—tax lien & costs '48..... | 15.75 | |
| Harold Marden—tax lien & costs '49..... | 27.52 | |
| Amy Littlefield—Hattie Haskell tax lien & costs '50..... | 40.41 | |
| Donald Pearse—Wm. Foster tax lien and costs '51..... | 55.94 | |
| Waino Rostedt—tax lien & costs '51..... | 27.18 | |
| Everett Harding—tax lien & costs '49 Clements Place..... | 28.13 | |
| Everett Harding—tax lien & costs '49 Wentworth Place..... | 92.11 | |
| Vernon Place—tax lien & costs '50..... | 30.04 | |
| Durwood McIntyre—Ina Haley tax lien & costs '51..... | 18.66 | |
| Herbert Smearer—Fred Merriam tax lien & costs '51..... | 33.40 | |
| Edwin Cross—tax lien & costs '51..... | 96.60 | |
| Everett Harding—tax lien & costs '51 Clements Place..... | 25.88 | |
| Everett Harding—tax lien & costs '51 Wentworth Place..... | 85.80 | |
| | | 26,764.90 |
| Paid Out: | | |
| Treasurer's Warrants..... | 25,530.98 | |
| Cash on Hand..... | 1,233.92 | |
| | | 26,764.90 |

Respectfully submitted,
HAZEL PINETTE
Treasurer

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Committee of the Town of Waldo:

Hereby, I submit my first annual report of the educational program of the Town of Waldo.

Directory

| | |
|---------------------------------|--------|
| Superintendent's Secretary..... | 193.75 |
| Alma DeRosier..... | 54.56 |
| Helen Sanborn..... | 139.19 |

Superintending School Committee:

Mrs. Hazel Smith—Term Expires 1953
 Mrs. Frances Neal—Term Expires 1954
 Mrs. Elizabeth Martell—Term Expires 1955

School Registration

| Grades | SP | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | Total |
|-------------------|----|---|---|---|---|---|---|---|---|-------|
| Van Poland School | 19 | 7 | 9 | 9 | 7 | 6 | 5 | 9 | 2 | 73 |

FINANCIAL STATEMENT**Credits**

| | |
|---------------------------|----------|
| Unexpended Balance..... | 301.85 |
| Appropriation..... | 4,200.00 |
| Overpayment of desks..... | 3.00 |
| Tuition..... | 1,500.00 |
| State Subsidy..... | 3,245.00 |

 9,249.85
Debits

| | |
|---------------------------|----------|
| Instruction..... | 3,890.62 |
| Fuel..... | 273.67 |
| Janitor and Cleaning..... | 494.00 |

ANNUAL REPORT

| | | |
|-------------------------|----------|--------------|
| Conveyance..... | 2,889.57 | |
| Tuition..... | 1,496.42 | |
| Textbooks..... | 140.51 | |
| Supplies..... | 332.52 | |
| Lights and Utility..... | 376.69 | |
| | <hr/> | 9,794.02 |
| Overdraft..... | | <hr/> 544.17 |

SCHOOL LUNCH

| | | |
|--------------------------------|--------|-------------|
| Unexpended Balance..... | 81.45 | |
| Appropriation..... | 160.00 | |
| | <hr/> | |
| Total..... | | 241.45 |
| Expended: | | |
| Mrs. Elizabeth Trevains..... | 105.60 | |
| Mrs. Evangeline Thibodeau..... | 90.00 | |
| P. B. Hustus, supplies..... | 24.78 | |
| | <hr/> | 220.38 |
| Balance | | <hr/> 21.07 |

REPAIRS

Credits

| | | |
|--------------------------|-------|-------|
| Unexpended Balance | 39.63 | |
| Expended..... | 25.50 | |
| | <hr/> | |
| Balance Unexpended..... | | 14.13 |

TOWN OF WALDO

27

SUPERVISION

| | |
|--|--------|
| Appropriation: salary & office expense | 425.00 |
| Office Maintenance..... | 60.00 |

 485.00
Debits

| | |
|--------------------------------------|--------|
| Roland Leach, salary (5 mo.)..... | 149.05 |
| Roland Leach, travel..... | 41.67 |
| Vance McNaughton, salary (7 mo.).... | 228.34 |
| Office Maintenance..... | 70.00 |
| Supplies..... | 25.00 |

 514.06

 Overdraft..... 29.06

I would submit the estimates as follows for the 1953-1954 Budget.

| | |
|------------------------|----------|
| Common Schools..... | 6,100.00 |
| Tuition..... | 2,400.00 |
| Insurance..... | 238.00 |
| Hot Lunch Program..... | 300.00 |

Superintendent

| | |
|---------------------------------|--------|
| Salary, Office Maintenance..... | 486.50 |
|---------------------------------|--------|

Common Schools

| | |
|---------------------------|----------|
| Instruction..... | 3,900.00 |
| Fuel..... | 565.00 |
| Janitor and Cleaning..... | 580.00 |
| Conveyance..... | 2,933.00 |
| Textbooks..... | 150.00 |
| Supplies..... | 250.00 |
| Lights and Utility..... | 300.00 |

 8,678.00

| | | |
|------------------------------|----------|----------|
| Overdraft..... | | 547.75 |
| State Subsidy..... | 2,420.63 | |
| Professional Credit..... | 50.00 | |
| | <hr/> | |
| | | 2,470.63 |
| Necessary Appropriation..... | | 6,755.12 |
| Recommended..... | | 6,800.00 |
| Tuition..... | | 3,305.40 |
| Subsidy..... | 907.37 | |
| Balance..... | 3.58 | |
| | <hr/> | |
| | | 2,394.45 |
| Recommended..... | | 2,400.00 |

School Lunch

| | | |
|------------------------------|--------|--------|
| Estimated Expense..... | 300.00 | |
| Unexpended Balance..... | 21.07 | |
| | <hr/> | |
| Necessary Appropriation..... | | 278.93 |
| Recommended..... | | 280.00 |

Insurance

| | | |
|--------------------------------|--------|--------|
| Estimated Expense..... | 237.50 | |
| Unexpended Balance..... | 22.50 | |
| | <hr/> | |
| Recommended Appropriation..... | | 215.00 |

Repairs

| | | |
|------------------------|--|--------|
| Estimated Expense..... | | 200.00 |
| Recommended..... | | 200.00 |

Supervision

| | | |
|---------------------------|--------|--------|
| Salary..... | 391.50 | |
| Rent and Maintenance..... | 70.00 | |
| Supplies..... | 25 00 | |
| Overdraft..... | 29.06 | |
| | | <hr/> |
| | | 515.56 |
| Recommended..... | | 515.56 |

It is seldom that a long range program planned in detail should break down as quickly as has the educational program at Waldo. One year ago forty-four pupils were in attendance at the new school. This fall we opened with an increase of twenty-nine, making a total of seventy-three.

If we were to use the recommended average room enrollment of 25 as a suitable teaching load to maintain we find that the school is in need of one more teacher and one more room. This situation should be kept in mind, for as the larger grades move upward a correction must inevitably follow.

There is a small overdraft that resulted as an increase in number of pupils and operation costs. The estimates of your former superintendent were more nearly correct than the final suggested estimates placed before the voters at the annual meeting.

Perhaps we should comment upon the tuition possibilities of the coming year. We now have ten students attending Belfast and three at Brooks. This increase multiplied by the increased tuition costs, has doubled the tuition expense to the community.

The Hot Lunch program has served many fine lunches to the pupils. These are now prepared and served by Mrs. Evangeline Thibodeau. A very good program although somewhat congested by the increased attendance.

At this time it might be well to suggest a few areas that could be improved in future planning. A piano would be very helpful

in opening exercises and public programs. A music program is always welcome by those with interest in this field.

Our grounds are in need of landscaping with equipment added for playground activities. One might consider new desks to replace the thirty old ones taken from out of date schools.

It is not within reason to supply all at once, yet by continued effort improvements may be made by small appropriations or donated labor.

In closing, I wish to compliment the School Committee and others associated with the program for their assistance while working within your education program.

Respectfully submitted,

VANCE L. McNAUGHTON

Superintendent

**REPORT OF THE BOARD OF TRUSTEES
SCHOOL DISTRICT FOR TOWN OF WALDO**

FINANCIAL STATEMENT

| | | |
|---------------------------------------|----------|----------|
| Cash Received..... | 1,802.20 | |
| Balance from Last Year..... | 278.43 | |
| | | |
| Total..... | | 2,080.63 |
| Cash Paid Out..... | | 2,080.46 |
| | | |
| Balance..... | | .17 |
| | | |
| Cash Received from: | | |
| Clark Agency..... | 76.20 | |
| Town of Waldo..... | 1,715.00 | |
| Eastern States Farmers Exchange | 8.50 | |
| Ray Neal..... | 2.50 | |
| | | |
| Total..... | | 1,802.20 |
| | | |
| Cash Paid Out: | | |
| Auditing Service..... | 59.68 | |
| Electrical Supplies..... | 275.77 | |
| Federal Trust Co., Waterville..... | 1,445.00 | |
| Grading..... | 115.50 | |
| M. B. Hills on Account..... | 150.00 | |
| Heating..... | 25.30 | |
| Social Security Adjustment..... | .10 | |
| Service Charge..... | 1.99 | |
| Surity Bond..... | 5.00 | |
| Vernal Small..... | 2.12 | |
| | | |
| Total..... | | 2,080.46 |

Outstanding Bil's:

| | |
|-----------------------------|--------|
| Central Maine Power Co..... | 6.20 |
| Hall Hardware Co..... | 19.89 |
| Milton B. Hills..... | 279.20 |
| Hustus Garage..... | 36.96 |
| Allan Mollison..... | 35.90 |
| William Thompson..... | 6.50 |
| Ray Neal..... | 2.50 |
| Total..... | 387.15 |

The only work that the trustees completed this year was the ventilators in each room. This was to comply with State specifications.

The request for the money in the budget this year is to complete payment of bills contracted during the building and completion of the school building.

All the wooden finish of the building should have a second coat of paint. The remainder of the repair money to be used for minor repairs which may occur during the year.

Ivory Young's term on the Board of Trustees is completed this year, and one trustee is to be elected.

Outstanding Bills:

| | |
|-------------------------------------|----------|
| Payment..... | 1,000.00 |
| Interest..... | 405.00 |
| Outstanding bills..... | 387.15 |
| Total..... | 1,792.15 |
| Suggested Appropriation—\$1,825.00. | |

Respectfully submitted,

WM. P. THOMPSON, President
 IVORY YOUNG, Vice-president
 F. RAY NEAL, Sec.-Treasurer

COMMENTS

Waldo School District

June 12, 1951 to February 18, 1952

An audit of the books and records of the Waldo School District, for the period June 12, 1951 to February 18, 1952, has been completed. The audit included an examination of the records maintained by the Secretary-Treasurer.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures. The result of the operations for the period showed that expenditures exceeded available funds by \$373.08.

An amount of \$21,000.00 has been established by the Trustees as the value of the land, building and equipment and is shown as fixed assets on the balance sheet.

To finance the construction of the school, bonds totaling \$15,000.00 were issued which are to be retired \$1,000.00 annually. Pending receipt of the proceeds of the bond issue, notes totaling \$1,150.00 were issued for initial financing. These notes were paid from the proceeds of the bond issue.

A corporate surety bond of the Maine Bonding and Casualty Company in the amount of \$1,000.00 was on file for the Treasurer.

Included in this report are exhibits and schedules pertaining to the financial status of the District. Audit procedures deemed necessary were followed to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the District at February 18, 1952, and the result of its operations for the period then ended.

EXHIBIT A

Waldo School District
BALANCE SHEET
February 18, 1952

ASSETS

| | | |
|--------------------------------------|-----------|-----------|
| Current: | | |
| Cash In Bank..... | 278.43 | |
| Accounts Receivable (Sch. A-1) | 318.52 | |
| | | <hr/> |
| | | 596.95 |
| Fixed: | | |
| Land, Building and Equipment | 21,000.00 | |
| | | <hr/> |
| Total Assets..... | | 21,596.95 |

LIABILITIES

| | | |
|----------------------------------|-----------|-----------|
| Accounts Payable (Sch. A-2)..... | 970.03 | |
| Bonds Payable (Sch. A-3)..... | 15,000.00 | |
| | | <hr/> |
| Total Liabilities..... | | 15,970.03 |

SURPLUS

| | | |
|------------------------------------|----------|-----------|
| Capital Surplus..... | 5,626.92 | |
| | | <hr/> |
| Total Liabilities and Surplus..... | | 21,596.95 |

EXHIBIT C

Waldo School District

STATEMENT OF CASH RECEIPTS and DISBURSEMENTS

June 12, 1951 to February 18, 1952

Cash Receipts

| | | |
|--|-----------|-----------|
| Town of Waldo, Capital Reserve Fund | 2,153.59 | |
| Town of Waldo, Appropriation..... | 500.00 | |
| Proceeds from Bonds Issued..... | 15,000.00 | |
| Accrued Interest on Bonds..... | 36.25 | |
| Donation..... | 10.00 | |
| Sale of Cement..... | 6.00 | |
| Proceeds from Notes Issued..... | 1,150.00 | |
| | <hr/> | |
| Total Cash Receipts..... | | 18,855.84 |
| Deduct: | | |
| Cash Disbursements..... | | 18,577.41 |
| | | <hr/> |
| Cash Balance - February 18, 1952 | | 278.43 |

REPORT OF PUBLIC HEALTH NURSE

Town of Waldo

Another year of Public Health Nursing service, with its ever expanding program, has been completed. Much of the success of the program can be credited to the efficient work of a small Health Committee or group of people interested in Community Health.

Your town has been visited by the Public Health Nurse 15 times this year and 43 home visits have been made. These visits include the many types of services the program offers.

Under the Maternal and Child Health Program, 3 Child Health Conferences have been held. The total attendance of infants and pre-school children was 35. A physician was present at all conferences. Immunizations, vaccinations and physical examinations were available to these children. It was very gratifying to see the increase in attendance at the Conferences. We were fortunate this year to have the services of the Home Economist for consultation.

Home visits have been made to infant and pre-school children and the Clinic services of the Department of Health and Welfare have been available for the children needing these services. Consultation service has been given to the teacher at school.

Your Public Health Nurse wishes to extend her thanks to the Town Officials, School Personnel and Health Committee for their cooperation in carrying out the various activities.

Respectfully submitted,

EMMA CREAMER

Public Health Nurse

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

April 17, 1952

Board of Selectmen
Waldo
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Waldo have been audited for the fiscal year ended February 11, 1952.

The examination was made by Auditor C. G. Hawes in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled with such exceptions as may be noted in the accompanying comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

FMB:fh

State Auditor

COMMENTS

Town of Waldo

February 16, 1951 to February 11, 1952

An audit of the books and records of the Town of Waldo for the municipal year ended February 11, 1952 has been completed. The audit included an examination of the records maintained by the Assessors, Selectmen, Town Clerk, Excise Tax Collector, Treasurer, and Tax Collector.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures which revealed that available funds exceeded expenditures by \$282.39. However, overdrafts were noted in various appropriation accounts, more particularly in the general government, and unclassified accounts, totaling \$222.45 and \$108.00 respectively. Unexpended and overdraft balances are summarized as follows:

| | |
|-------------------------|----------|
| Unexpended Balances | \$699.34 |
| Overdrafts | 416 95 |
| | <hr/> |
| Net Unexpended Balances | 282.39 |

The Department of Attorney General has advised that overdrafts are not permitted by statute excepting in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the appropriation.

At the year end the unappropriated surplus amounted to \$2,463.20 or an increase of \$257.39 which was caused principally by the excess of available funds over expenditures.

Excise tax collections were verified by examination of the copies of the receipts retained by the Collector. The collections are summarized as follows:

| | |
|-----------------------------|----------|
| 1951 Receipts No. 52 to 148 | \$567.46 |
| 1952 Receipts No. 1 to 42 | 381.17 |
| | <hr/> |
| Total | 948.63 |

The examination included verification of tax and tax lien accounts. The examination further included a review of insurance policies and surety bonds of Town Officials. Corporate surety bonds were furnished by the Maine Bonding and Casualty Co. for the following officials:

| | |
|----------------------------------|------------|
| Treasurer & Excise Tax Collector | \$3,000.00 |
| Tax Collector | 2,000.00 |

As a result of the examination of the records of the Town Clerk it was ascertained that the transfer of the capital reserve fund of \$2,150.00 to the Waldo School District and the transfer of excise tax monies in the amount of \$800.00 to the roads and bridges account had been authorized by vote of the townspeople at the annual town meeting.

Also, at the annual town meeting it was voted to authorize the Selectmen and Treasurer to issue notes in the amount of \$3,000.00 for the payment of a new school bus, said notes to be payable from funds appropriated for school purposes as follows: \$1,000.00 on December 15, 1951 and \$1,000.00 on the fifteenth day of each December thereafter until said note or notes are paid in full, said note or notes to be written with interest at the rate of three percent on unpaid balances payable semi-annually.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures deemed necessary were followed in the development of these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at February 11, 1952 and the result of its operations for the year then ended.

ANNUAL REPORT

EXHIBIT A

COMPARATIVE BALANCE SHEET

General Fund

ASSETS

| | February 11, 1952 | February 15, 1951 |
|---------------------------------------|-------------------|-------------------|
| Cash in Bank..... | 645.41 | 2,733.24 |
| Taxes Receivable (Sch. A-1)..... | 2,755.65 | 1,156.00 |
| Tax Liens (Sch. A-2)..... | 284.40 | 1,128.93 |
| Tax Acquired Property (Sch. A-3)..... | 794.38 | 33.30 |
| Capital Reserve Fund..... | | 2,150.00 |
| Total—General Fund..... | 4,479.84 | 7,201.47 |

LIABILITIES

| | | |
|---|--------|-------|
| Accounts Payable (Sch. A-4)..... | 83.02 | 51.75 |
| Deferred Revenue—Proceeds from Sale of Schoolhouses..... | 400.00 | |

RESERVES

| | | |
|--------------------------------------|----------|----------|
| Capital Reserve Fund..... | | 2,150.00 |
| Authorized Expenditures (Ex. D)..... | 1,533.62 | 2,793.91 |

SURPLUS

| | | |
|-----------------------------|----------|----------|
| Unappropriated (Ex. C)..... | 2,463.20 | 2,205.81 |
| Total—General Fund..... | 4,479.84 | 7,201.47 |

Debt Fund

ASSETS

| | |
|--|----------|
| Amount Necessary to Retire Notes from Future Revenue..... | 2,000.00 |
|--|----------|

LIABILITIES

| | |
|-------------------------------|----------|
| Notes Payable (Sch. A-5)..... | 2,000.00 |
|-------------------------------|----------|

Trust Funds

ASSETS

| | | |
|------------------------------|--------|--------|
| Time Deposit (Sch. A-6)..... | 519.63 | 514.48 |
| Total Trust Fund..... | 519.63 | 514.48 |

LIABILITIES

| | | |
|-----------------------------------|--------|--------|
| Principal (Sch. A-6)..... | 500.00 | 500.00 |
| Unexpended Income (Sch. A-6)..... | 19.63 | 14.48 |
| Total—Trust Fund..... | 519.63 | 514.48 |

TOWN OF WALDO

41

EXHIBIT B

Comparative Statement of Revenues and Expenditures

| Revenues | Year Ended | | 2-15-1950 |
|---|------------|-----------|-----------|
| | 2-11-1952 | 2-15-1951 | |
| Real, Personal, and Poll Taxes | 13,707.02 | 13,154.11 | 13,731.01 |
| Supplemental Taxes | 15.00 | 22.50 | 52.00 |
| Excise Taxes | 948.63 | 1,128.72 | 880.91 |
| State of Maine | 6,559.44 | 5,037.49 | 4,481.44 |
| Tuition | 25.00 | 8.75 | 45.00 |
| Interest and Costs—Tax Liens | 108.33 | 21.52 | 39.34 |
| Refunds | | 44.75 | |
| Sale of Cemetery Lots | | 50.00 | |
| Miscellaneous | | | 16.20 |
| Total Revenues | 21,363.42 | 19,467.84 | 19,245.90 |
| Add: | | | |
| Proceeds from Notes Issued | 3,000.00 | | |
| Unexpended Balance Lapsed in Previous Year | 25.00 | | |
| Carrying Balances Expended | 1,260.29 | | |
| Deduct: | | | |
| Revenue Applicable to Appropriation Carrying Balances | | 826.93 | 321.76 |
| Transfer to Capital Reserve Fund | | | 150.00 |
| Total | 25,648.71 | 18,640.91 | 18,774.14 |
| Expenditures | | | |
| General Government | 1,368.12 | 1,425.70 | 1,421.56 |
| Protection | 125.00 | 125.00 | 263.93 |
| Health | 25.00 | 25.00 | 25.00 |
| Highways and Bridges | 6,062.89 | 4,532.89 | 4,459.69 |
| Charities | 447.48 | 487.11 | 391.00 |
| Education | 13,395.40 | 8,991.79 | 8,013.85 |
| Cemeteries | 19.00 | 8.25 | 11.24 |
| Debt and Interest | 1,039.08 | | 565.00 |
| Special Assessments | 2,276.35 | 2,073.68 | 2,073.68 |
| Abatements and Discounts | 108.00 | 268.85 | 195.94 |
| Unclassified | 500.00 | 500.00 | |
| Total Expenditures | 25,366.32 | 18,438.27 | 17,420.89 |
| Excess of Available Funds over Expend | 282.39 | 202.64 | 1,353.25 |

NOTICE TO TAXPAYERS

All Taxpayers should read the following requirements and comply with them.

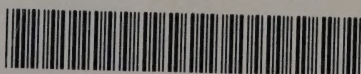
Section 70, Chapter 13, Revised Statutes of Maine 1930.

“Before making assessments the assessors shall give notice in writing to the Inhabitants, by posting notifications in some public place in Town or shall notify them in such other way as the Town at its Annual Meeting directs, to make and bring in to them a true and perfect list of the polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice, does not bring in such lists, he is thereby barred of his rights to make application to the assessors as County Commissioners for any abatements of his taxes unless he offers such lists with his application and satisfies them that he was unable to offer it at the time appointed.

(PLEASE READ -- VERY IMPORTANT)

4/19/2010

DT 195840 1 12 00



HF GROUP - IN

